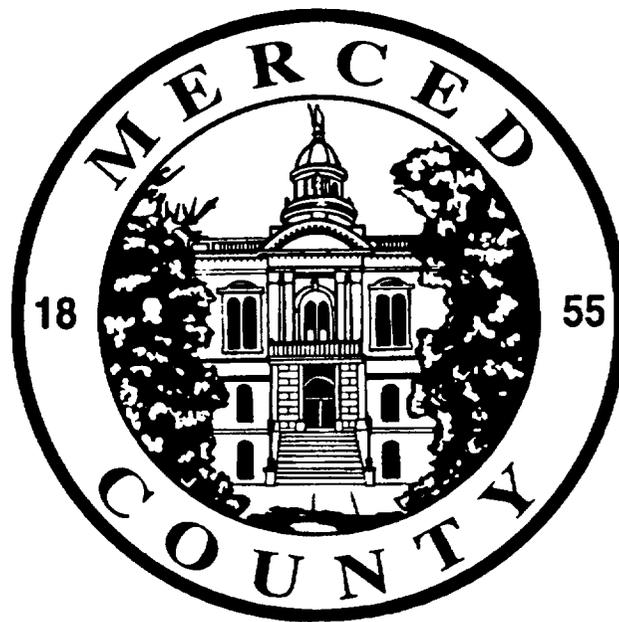


MERCED COUNTY FINAL BUDGET

**Fiscal Year
July 2002 – June 2003**



Published by

BOARD OF SUPERVISORS

Recommended by DEMITRIOS TATUM, County Executive Officer

**Compiled by M. STEPHEN JONES, Assistant Auditor/Controller
Under the direction of JAMES L. BALL, County Auditor/Controller**

DIRECTORY OF COUNTY OFFICIALS

Elected

Board of Supervisors

District One..... Gloria Cortez Keene
District Two Kathleen M. Crookham
District Three Joe Rivero
District Four Deidre F. Kelsey
District Five..... Jerry O'Banion

Judges of the Superior Court

Presiding Judge Robert D. Quall
..... Betty J. Dawson
..... Frank Dougherty
..... Hugh M. Flanagan
..... Ronald W. Hansen
..... John D. Kirihara

Assessor David A. Cardella
Auditor-Controller-Recorder-Clerk James L. Ball
District Attorney-Public Administrator Gordon J. Spencer
Sheriff-Coroner Gary T. Carlson
Treasurer-Tax Collector Bill W. Smith

Appointed

Agricultural Commissioner-Director of Weights and Measure-Animal Control Michael J. Tanner
Business-Economic Opportunities Director John F. Fowler
Chief Probation Officer William H. Davidson
Child Support Services Director Kris Reiman
County Executive Officer Demitrios Tatum
County Counsel Dennis L. Myers
County Director Cooperative Extension James L. Farley
County Fire Chief..... Stan Craig
County Information Systems Director..... Michael P. Bommarito
County Librarian Charleen M. Renteria
General Services Director Chris Tafoya
Human Services Agency Director-Public Guardian-Conservator Ana Pagan
Mental Health Director Troy Dean Fox
Merced County Spring Fair Manager Ron L. Brandt
Planning & Community Development Director..... William R. Nicholson
Public Defender Wayne A. Eisenhart
Public Health Director Michael Ford
Public Works Director-Road Commissioner Paul A. Fillebrown
Workforce Investment Department Director Andrea T. Baker

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10100	County Executive Office	2
10200	Special Auditing.....	3
10400	Board of Equalization.....	4
11000	Auditor-Controller.....	5
11100	Revenue & Reimbursement.....	6
11200	Assessor.....	7
11300	Tax Collector.....	8
11400	Treasurer.....	9
11500	General Services.....	10
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13000	Management Services.....	12
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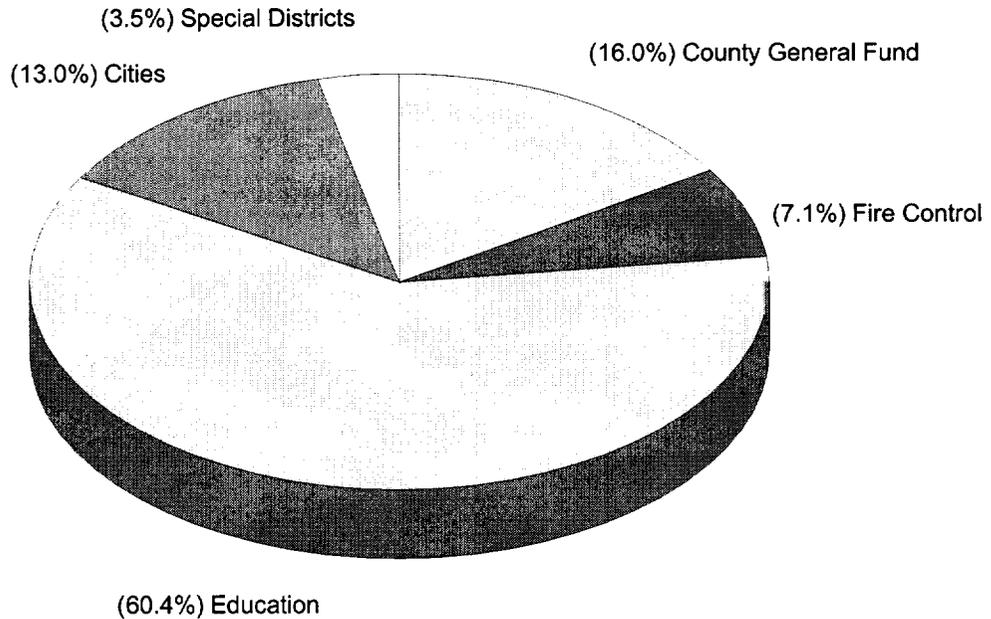
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YOUR PROPERTY TAX DOLLARS
2002-2003

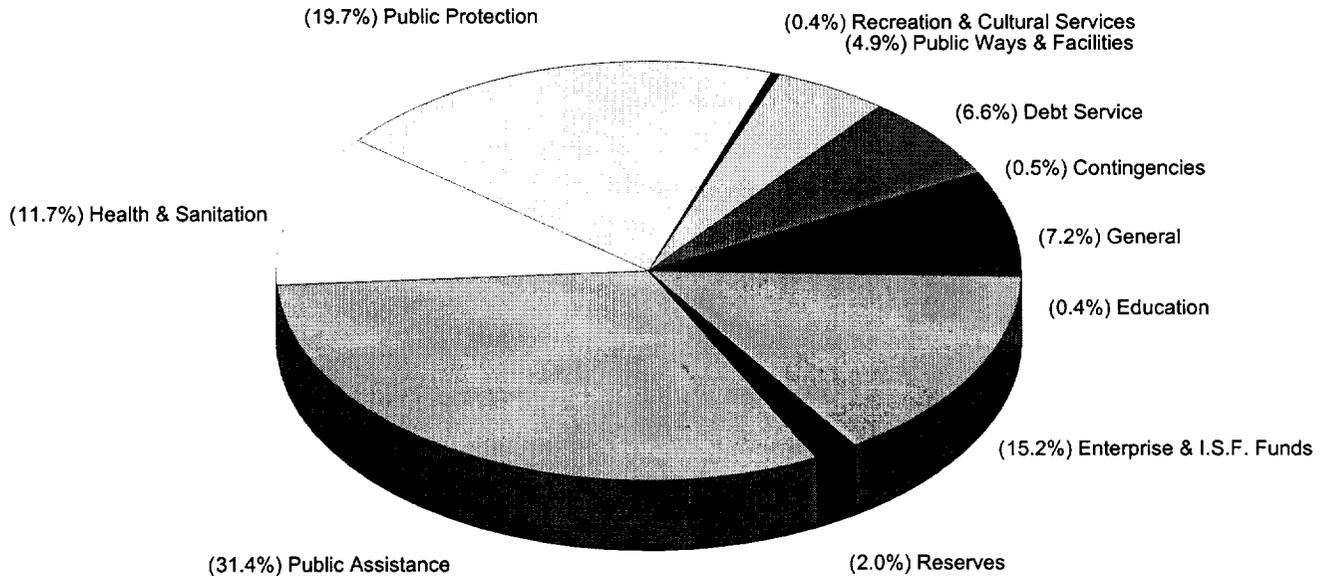


County General Fund	\$17,684,320	Secured	\$102,760,215
Fire Control	7,857,239	Unsecured	7,905,119
Education	66,841,862	Total	<u>\$110,665,334</u>
Cities	14,408,626		
Special Districts	3,873,287		
Total	<u>\$110,665,334</u>		

THIS CHART IS BASED UPON THE ASSESSOR'S OFFICIAL ASSESSMENT ROLL OF JANUARY 1, 2002
AND DOES NOT INCLUDE ROLL CHANGES, CORRECTIONS AND ADDITIONAL ASSESSMENTS
PROCESSED THROUGHOUT THE YEAR.

EXCLUDED: SUPPLEMENTAL TAXES, DELINQUENT PROPERTY TAXES, AND BONDED INDEBTEDNESS
INCLUDED: EDUCATIONAL REVENUE AUGMENTATION FUND
ESTIMATED - FINAL TAX DATA NOT AVAILABLE.

COUNTY OF MERCED BUDGET 2002-2003



**TOTAL REQUIREMENTS
BY COUNTY FUNCTION:**

General	\$29,754,790
Public Protection	81,703,805
Public Ways & Facilities	20,401,974
Health & Sanitation	48,625,250
Public Assistance	130,747,733
Education	1,805,633
Recreation & Cultural Services	1,638,351
Debt Service	27,508,925
Reserves	8,141,503
Contingencies	2,250,000
Subtotal	\$352,577,964
Enterprise & I.S.F. Funds	63,094,276
Total	\$415,672,240

**TO BE FINANCED BY:
FUND BALANCE & REVENUE AVAILABLE:**

Non-Enterprise Funds	\$321,368,064
Enterprise & I.S.F. Funds	63,094,276
Subtotal	\$384,462,340
Taxes	31,209,900
Total	\$415,672,240

COUNTY BUDGET SCHEDULES

COUNTY OF MERCED
STATE OF CALIFORNIA
SUMMARY OF COUNTY BUDGET
FOR FISCAL YEAR 2002-2003

COUNTY FUNDS (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2002 (2)	CANCELLATION OF PRIOR YEAR RESERVES/ DESIGNATIONS (3)	ESTIMATED ADDITIONAL FINANCING SOURCES (4)	TOTAL AVAILABLE FINANCING (5)	ESTIMATED FINANCING USES (6)	PROVISIONS FOR RESERVES AND/OR DESIGNATIONS NEW OR INCR (7)	TOTAL FINANCING REQUIREMENTS (8)
GENERAL	14,749,608		242,172,733	256,922,341	256,922,341		256,922,341
ROAD	454,530		19,947,444	20,401,974	20,401,974		20,401,974
CHILD SUPPORT SERVICES	0		11,004,659	11,004,659	11,004,659		11,004,659
SHERIFF INMATE WELFARE	320,992		840,568	1,161,560	1,161,560		1,161,560
CHILDREN & FAMILY FIRST	8,523,007		4,060,000	12,583,007	5,761,484	6,821,523	12,583,007
SPRING FAIR	53,158		963,587	1,016,745	1,016,745		1,016,745
FISH & GAME	0		22,100	22,100	22,100		22,100
M.A.P.	692,367		4,146,099	4,838,466	4,838,466		4,838,466
S.C.E.A.P.	-86,350		682,439	596,089	586,860	9,229	596,089
P.I.T.D.	435,657		5,852,499	6,288,156	6,288,156		6,288,156
DEBT SERVICE	10,523,152	8,056,661	9,614,863	28,194,676	27,408,925	785,751	28,194,676
CAPITAL PROJECTS	-22,923,658		23,083,658	160,000	160,000		160,000
FIRE CONTROL	1,668,376		7,719,815	9,388,191	8,863,191	525,000	9,388,191
GRAND TOTAL	14,418,639	8,056,661	338,118,466	352,577,964	344,436,461	8,141,503	352,577,964

APPROPRIATION LIMIT \$354,647,423

APPROPRIATION SUBJECT TO LIMITATION \$ 64,285,624

COUNTY OF MERCED
 STATE OF CALIFORNIA
 ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED
 AS OF JUNE 30, 2002

COUNTY FUNDS (1)	FUND BALANCE (PER AUDITOR) AS OF JUNE 30, 2002 ACTUAL (2)	LESS: FUND BALANCE-RESERVED/DESIGNATED JUNE 30			FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2002 ACTUAL (6)
		ENCUMBRANCES (3)	GENERAL & OTHER RESERVES (4)	DESIGNATIONS (5)	
GENERAL	37,539,987	14,639,208	8,151,171		14,749,608
ROAD	1,424,762	732,642	237,590		454,530
CHILD SUPPORT SERVICES	0				0
SHERIFF INMATE WELFARE	399,660	46,663	32,005		320,992
CHILDREN & FAMILY FIRST	8,523,007				8,523,007
SPRING FAIR	64,441	10,983	300		53,158
FISH & GAME	26,417	26,417			0
M.A.P.	1,029,468	337,101			692,367
S.C.E.A.P.	421,342	507,692			-86,350
P.I.T.D.	487,769	52,112			435,657
DEBT SERVICE	23,083,885		12,560,733		10,523,152
CAPITAL PROJECTS	1,396,502	24,320,160			-22,923,658
FIRE CONTROL	2,509,729	841,353			1,668,376
GRAND TOTAL	76,986,969	61,514,331	28,981,799		14,418,839

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAILS OF PROVISIONS FOR RESERVES/DESIGNATIONS
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION BALANCES)
 FOR FISCAL YEAR 2002-2003

DESCRIPTION (1)	RESERVES/ DESIGNATIONS BALANCE AS OF JUNE 30, 2002 (2)	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION		INCREASE OR NEW RESERVES/DESIG. TO BE PROVIDED IN BUDGET YEAR		TOTAL RESERVES/ DESIGNATIONS FOR BUDGET YEAR (7)	FUND (8)
		RECOMMENDED (3)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. (4)	RECOMMENDED (5)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. (6)		
GENERAL FUND							
RESERVE FOR ECON UNCERTAINTY	5,000,000					5,000,000	
RESERVE FOR PAYROLL	2,150,000					2,150,000	
RESERVE FOR LITIGATION	675,000					675,000	
RESERVE FOR PREPAID EXPENSES	98,290					98,290	
RESERVE FOR LOANS	123,000					123,000	
RESERVE FOR IMPREST CASH	8,749					8,749	
RESERVE FOR INVENTORIES	96,132					96,132	
GENERAL FUND TOTAL	8,151,171					8,151,171	1010
ROAD FUND							
RESERVE FOR IMPREST CASH	50					50	
RESERVE FOR INVENTORIES	237,540					237,540	
ROAD FUND TOTAL	237,590					237,590	1020
SHERIFF INMATE WELFARE FUND							
RESERVE FOR INVENTORIES	32,005					32,005	
SHERIFF INMATE WELFARE TOTAL	32,005					32,005	1240
CHILDREN & FAMILY FIRST FUND							
GENERAL RESERVE				6,821,523	6,821,523	6,821,523	
CHILDREN & FAMILY FIRST TOTAL				6,821,523	6,821,523	6,821,523	1500
SPRING FAIR FUND							
RESERVE FOR IMPREST CASH	300					300	
SPRING FAIR FUND TOTAL	300					300	1505
S.C.E.A.P. FUND							
GENERAL RESERVE				9,229	9,229	9,229	160X-162X
S.C.E.A.P. TOTAL				9,229	9,229	9,229	1520-1537
DEBT SERVICE FUNDS							
GENERAL RESERVE	12,560,733	8,056,661	8,056,661	785,751	785,751	5,289,823	
DEBT SERVICE FUND TOTAL	12,560,733	8,056,661	8,056,661	785,751	785,751	5,289,823	1795-1807
FIRE CONTROL FUND							
GENERAL RESERVE				525,000	525,000	525,000	
FIRE CONTROL FUND TOTAL				525,000	525,000	525,000	1320
GRAND TOTAL	20,981,799	8,056,661	8,056,661	8,141,503	8,141,503	21,066,641	

COUNTY OF MERCED
STATE OF CALIFORNIA
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES
(ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS)
BUDGET FOR FISCAL YEAR 2002-2003

DESCRIPTION (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)
SUMMARIZATION BY SOURCE				
CURRENT SECURED PROPERTY TAX	20,772,824	24,147,084	20,666,622	22,512,209
CURRENT UNSECURED PROPERTY TAX	1,219,639	1,822,107	1,739,275	1,739,275
TAXES - OTHER THAN CURRENT PROPERTY	5,958,227	7,422,323	6,997,462	6,958,416
LICENSES AND PERMITS	2,835,014	3,139,958	3,047,457	3,139,931
FINES, FORFEITS, AND PENALTIES	3,630,304	4,680,842	3,480,233	5,035,671
USE OF MONEY AND PROPERTY	7,955,817	5,956,537	5,326,718	4,505,313
AID FROM OTHER GOVERNMENTAL AGENCIES	179,875,414	201,890,394	218,172,380	228,448,506
CHARGES FOR CURRENT SERVICES	21,093,902	24,502,295	28,585,864	29,996,677
OTHER REVENUES	16,059,858	17,024,310	12,921,251	27,774,466
CANCELLATION OF RESERVES			7,547,535	8,056,661
GRAND TOTAL	259,400,999	290,585,850	308,484,797	338,167,125
SUMMARIZATION BY FUND				
GENERAL 1010	214,147,936	236,157,363	240,213,385	242,172,733
ROAD 1020	13,964,439	10,330,180	17,799,516	19,947,444
CHILD SUPPORT SERVICES AGENCY 1075	0	0	11,062,964	11,004,659
SHERIFF INMATE WELFARE 1240	0	1,046,726	1,211,560	840,568
CHILDREN AND FAMILIES FIRST 1500	0	10,913,561	4,060,000	4,060,000
SPRING FAIR 1505	880,015	964,718	994,500	963,587
FISH AND GAME 1510	21,754	26,254	22,100	22,100
MEDICAL ASSISTANCE PROGRAM 1515	3,953,235	4,937,548	4,525,985	4,146,099
S.C.E.A.P. 1520-37, 160X-162X	594,020	773,612	586,860	682,439
P.I.T.D. 1580-89	3,291,780	3,417,769	3,670,986	5,852,499
DEBT SERVICE 1795-1807	12,080,665	11,141,509	16,617,126	17,671,524
CAPITAL PROJECTS 1808-15	3,015,851	1,968,007	0	23,083,658
FIRE CONTROL 1320	7,451,304	8,908,603	7,719,815	7,719,815
GRAND TOTAL	259,400,999	290,585,850	308,484,797	338,167,125

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2002-2003

SOURCE CLASSIFICATION (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
91000 TAXES					
91010 PROPERTY-TAXES-CURRENT SECURED	14,512,708	17,170,796	14,358,256	16,203,843	
	6,260,116	6,976,288	6,308,366	6,308,366	1320
91020 PROPERTY-TAXES-CURRENT UNSECURED	841,614	1,283,683	1,327,421	1,327,421	
	378,025	538,424	411,854	411,854	1320
91040 PROPERTY-TAXES-PRIOR UNSECURED	0	20,622	5,150	8,081	
	0	8,400	2,040	2,040	1320
91060 SALES AND USE TAX	4,090,976	4,273,375	4,100,900	4,187,908	
91062 SALES & USE TAX-LOCAL TRANS FUNDS	893,525	1,137,558	1,168,430	1,039,445	1020
91092 OTHER TAXES-TRANSFER TAX	520,177	539,163	535,000	535,000	
91093 OTHER TAXES-MOTEL TAX	412,154	385,946	707,000	707,000	
91097 OTHER TAXES-SUPPLEMENTAL TAXES	28,845	713,876	386,938	386,938	
	12,550	343,383	92,004	92,004	1320
TOTAL	27,950,690	33,391,514	29,403,359	31,209,900	
92000 LICENSES AND PERMITS					
92100 ANIMAL LICENSES	61,991	82,358	106,725	106,725	
92120 CONSTRUCTION PERMITS	1,027,529	1,152,338	1,241,000	1,241,000	
	19,950	34,138	20,000	20,000	1020
	284	0	0	0	1320
92140 ZONING PERMITS	30,650	35,503	38,029	38,029	
92150 FRANCHISES	1,045,015	1,136,072	992,794	1,079,268	
92151 FRANCHISES-SOLID WASTE	328,557	364,103	300,000	300,000	
92160 OTHER LICENSES & PERMITS	207,975	214,723	214,437	214,437	
	21,990	19,473	20,000	20,000	1020
92161 ADMINISTRATIVE PERMITS	15,906	17,984	22,772	22,772	

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2002-2003

SOURCE CLASSIFICATION (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
92162 MARRIAGE LICENSES	71,485	69,638	71,200	77,200	
92163 OTHER LICENSES & PERMITS-SHERIFF	3,132	8,227	8,000	8,000	
92164 OTHER LIC & PERMITS-DANCE PERMITS	550	700	500	500	
92167 LIVE SCAN-DOJ PROCESSING	0	4,701	12,000	12,000	
TOTAL	2,835,014	3,139,958	3,047,457	3,139,931	
93000 FINES FORFEITS AND PENALTIES					
93100 FINES FORFEITS AND PENALTIES	43,296	57,652	74,200	74,200	
93101 FORFEITED PROPERTY-NARCOTIC CASES	19,657	45,974	2,701	2,701	
93170 VEHICLE CODE FINES	1,957,394	2,374,155	2,422,150	2,422,150	
93171 VEHICLE CODE FINES-JUVENILE	0	0	4,000	4,000	
93180 OTHER COURT FINES	335,908	159,114	248,656	264,408	
	20,820	18,016	21,600	21,600	1510
	254,435	451,275	361,802	361,802	1515
93181 COUNTY SHARE-CITY FINES	105,558	0	110,954	110,954	
93185 COURTS CONSTRUCTION ASSESSMENTS	0	0	80,320	570,320	
	417,706	632,568	0	0	1802
	415,000	0	0	762,793	1812
93200 PENALTY & COST ON DELINQUENT TAXES	60,530	342,088	143,850	172,408	
93300 TOBACCO JUDGEMENTS	0	0	10,000	0	1796
	0	600,000	0	268,335	1814
TOTAL	3,630,304	4,680,842	3,480,233	5,035,671	
94000 USE OF MONEY AND PROPERTY					
94200 INTEREST	5,915,702	2,942,775	3,813,506	2,977,101	
	95,736	73,177	40,000	40,000	1020
	0	12,940	20,000	20,000	1240

COUNTY OF MERCED
 STATE OF CALIFORNIA
 ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
 FOR FISCAL YEAR 2002-2003

SOURCE CLASSIFICATION (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
94000 USE OF MONEY AND PROPERTY	166,049	106,905	106,746	106,746	1320
	0	290,316	0	0	1500
	1,226	2,876	1,000	1,000	1505
	934	738	500	500	1510
	56,587	32,723	25,000	25,000	1515
	0	0	6,837	6,837	1521
	0	0	550	550	1522
	0	0	2,141	2,141	1523
	0	0	2,351	2,351	1524
	0	0	4,117	4,117	1525
	185	0	0	0	1582
	336	0	0	0	1583
	5,662	2,208-	0	0	1600
	791	947-	0	0	1601
	239	37-	0	0	1602
	1,432	6,342	0	0	1605
	195	1,302	0	0	1606
	442	2,180	0	0	1607
	552	2,295	0	0	1608
	967	3,337	0	0	1609
	0	1,582	0	0	1611
	0	205	0	0	1612
	0	476	0	0	1613
	0	191	0	0	1621

COUNTY OF MERCED
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FOR FISCAL YEAR 2002-2003

SOURCE CLASSIFICATION (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
94000 USE OF MONEY AND PROPERTY					
	0	306	0	0	1622
	186,473	189,608	0	0	1799
	29,628	29,345	0	0	1800
	185,731	121,349	30,000	30,000	1801
	455,788	372,828	0	0	1802
	22,480-	10,575	5,000	5,000	1803
	0	469,130	500	500	1804
	1,072	2,898	1,000	1,000	1806
	73,140	108,132	100,000	100,000	1807
	4,019	4,295	0	0	1808
	4,433	6,076	0	0	1813
	39,774	10,988	0	0	1814
94210 RENTS & CONCESSIONS	104,380	110,235	88,300	133,300	
	0	0	100	100	1320
	109,067	155,002	154,000	154,000	1505
94211 INTERIM RENTALS	0	22,500	30,000	0	
	141,517	175,916	155,000	155,000	1505
94212 OTHER CONCESSIONS	25,700	27,663	28,270	28,270	
	0	311,269	325,000	325,000	1240
	271,847	265,555	248,000	248,000	1505
94213 RENTS-TOWER	17,255	18,105	28,800	28,800	
94216 HYDRO PLANT COMMISSION	81,438	67,594	110,000	110,000	
TOTAL	7,955,817	5,956,537	5,326,718	4,505,313	

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SOURCE CLASSIFICATION (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
95000 AID FROM OTHER GOVT AGENCIES					
95251 ADMINISTRATION & ENGINEERING	20,004	20,004	20,000	20,000	1020
95252 2104 - 20% SELECT SYSTEM	1,943,699	2,055,138	1,798,000	1,798,000	1020
95254 2106 - HIGHWAY USERS TAX	477,696	591,244	429,000	429,000	1020
95256 SEC 2105-PROP III	1,772,475	1,742,605	1,633,000	1,633,000	1020
95257 WASHED STATE MATCHING FUNDS	200,000	0	100,000	200,000	1020
95260 STATE MOTOR VEHICLE IN-LIEU TAX	13,643,245	15,193,352	15,236,125	14,870,223	
95261 ST MOTOR VEH-IN LIEU TAX REALIGN	5,269,392	6,692,369	5,035,108	5,138,275	
	2,401,194	3,005,493	2,462,340	2,082,454	1515
95281 STATE AID-PUBLIC SAFETY SERVICE	8,772,306	8,382,001	8,500,000	8,500,000	
95291 OTHER IN-LIEU TAX-WILDLIFE REFUGE	73,885	0	73,250	73,250	
95292 OTHER IN-LIEU TAX-HIGHWAY RENTAL	3,541	17-	0	0	1020
95293 OTHER IN-LIEU TIMBER TAX	27	0	0	0	
	12	0	0	0	1320
95300 STATE-PUBLIC ASSISTANCE ADMIN	12,242,443	14,339,089	12,173,587	12,143,598	
95310 STATE-AID FOR PUBLIC ASSISTANCE	25,450,093	21,530,011	16,709,151	16,553,950	
95313 STATE AID-CHILD ABUSE & NEGLECT	180,840	180,840	157,358	157,358	
95314 STATE AID-MENTAL HEALTH PROP 36	0	207,669	1,200,960	1,200,960	
95321 PUBLIC ASSISTANCE-REALIGNMENT	7,106,713	7,456,919	6,427,983	6,427,983	
95322 MENTAL HEALTH-REALIGNMENT	5,535,208	4,968,865	8,095,444	8,194,510	
	0	0	0	298,808	1811
95323 HEALTH REALIGNMENT	1,643,212	1,497,490	1,495,136	1,519,596	
	1,179,922	1,327,962	1,325,875	1,325,875	1515
95330 STATE HEALTH ADMINISTRATION	701,508	854,962	1,099,153	1,099,153	
95334 HEALTH-ATS	23,310	21,161	20,000	20,000	

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SOURCE CLASSIFICATION (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
95340 STATE AID FOR CRIPPLED CHILDREN	117,078	273,480	355,592	355,592	
95360 STATE AID FOR MENTAL HEALTH	248,059	271,457	1,222,134	1,222,134	
95366 STATE AID FOR MH-PERINATAL	261,356	198,863	211,869	211,869	
95367 STATE AID FOR MH-ALCOHOL AND DRUG	311,251	383,590	214,500	214,500	
95370 STATE AID FOR TUBERCULOSIS CONTROL	24,511	52,675	30,000	30,000	
95380 STATE OTHER AID FOR HEALTH	88,025	391,127	248,248	248,248	
95381 STATE MCH & CIA PROJECTS	458,786	771,429	780,913	780,913	
95383 STATE MANAGED CARE	1,426,110	1,886,565	2,001,068	1,919,193	
95386 STATE CHILD HEALTH & DISABILITY	300,755	337,703	318,769	318,769	
95388 STATE PROP 10 TOB TAX	2,079,781	389,663	608,911	703,189	
	0	10,623,245	4,060,000	4,060,000	1500
95389 STATE PROP 99	201,472	173,532	155,000	155,000	
	22,367	50,201	50,968	50,968	1515
	0	0	341,874	341,874	1521
	0	0	13,742	13,742	1522
	0	0	53,533	53,533	1523
	0	0	58,778	58,778	1524
	0	0	102,937	102,937	1525
	175,404	0	0	0	1600
	13,566	0	0	0	1601
	205,026	160,542	0	0	1605
	14,922	7,735	0	0	1606
	35,046	86,742	0	0	1607
	53,878	4,900	0	0	1608
	94,358	8,580	0	0	1609

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SOURCE CLASSIFICATION (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
95000 AID FROM OTHER GOVT AGENCIES					
	0	284,900	0	56,974	1611
	0	11,450	0	2,637	1612
	0	44,610	0	9,013	1613
	0	48,980	0	9,798	1621
	0	85,780	0	17,157	1622
95390 STATE AID FOR AGRICULTURE	1,159,161	1,126,779	1,275,536	1,275,536	
95400 STATE AID FOR CIVIL DEFENSE	37,498	43,929	37,048	37,048	1320
95410 STATE AID FOR CONSTRUCTION	76,084	0	0	0	
	149,998	38,608	155,000	155,000	1020
	52,987	66,646	147,000	147,000	1505
	0	215,923	0	729,020	1810
	0	0	0	6,030,000	1814
95411 STATE-STP REPL DIRECT	526,686	0	0	0	1020
95414 STATE LEA LANDFILL	121,435	228,950	154,486	154,486	
95415 STATE AID FOR CONSTRUCTION-UC	171,142	94,078	108,000	108,000	1020
95430 STATE AID FOR COUNTY FAIRS	217,500	205,000	205,000	205,000	1505
95450 STATE AID FOR VETERANS AFFAIRS	51,598	40,303	46,000	46,000	
95460 STATE HOMEOWNERS PROP TAX RELIEF	313,558	366,391	336,858	341,358	
	156,699	150,135	146,012	146,012	1320
95461 STATE-ERAF REDUCTION	805,829	0	0	0	
95485 STATE AID INS FRAUD	0	0	140,000	140,000	
95489 STATE POLICY REVENUE	0	0	2,299,597	0	
95490 STATE OTHER	9,440,154	11,622,999	9,957,935	11,588,714	
	0	21,464	0	0	1320

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SOURCE CLASSIFICATION (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
95000 AID FROM OTHER GOVT AGENCIES					
	1,124,919	535,120	0	0	1580
	877,556	1,603,632	2,533,033	4,047,369	1581
	510,794	686,798	665,978	917,728	1582
	594,752	591,094	471,975	887,402	1583
	24	0	0	0	1584
	182,020	0	0	0	1585
95491 STATE EXTRADITION REIMBURSEMENT	5,553	8,156	12,000	12,000	
95492 STATE C.O.P.S. FUNDING	354,995	370,563	1,033,205	1,033,205	
95493 STATE GAS TAX REFUND	2,997	3,824	5,000	5,000	1020
95494 STATE-AB 2928	2,212,894	724,893	550,000	953,000	1020
95495 STATE CHILD SUPPORT	2,417,565	2,918,357	120,000	120,000	
	0	0	3,761,408	3,745,884	1075
95496 STATE OCJP GRANT FUNDS	755,535	854,405	973,567	973,567	
95497 STATE SEIF	224,997	139,088	0	0	
95498 STATE MANDATED COSTS	391,130	442,674	302,314	302,314	
	42,270	1,679	0	0	1320
95500 FEDERAL PUBLIC ASSISTANCE ADMIN	26,881,999	33,585,632	44,286,608	44,329,205	
95510 FEDERAL AID FOR PUBLIC ASSISTANCE	17,958,401	23,215,246	30,402,962	30,314,447	
95515 FEDERAL TANF FUNDS	155,485	0	460,024	460,024	
95530 FEDERAL AID FOR CONSTRUCTION	1,880,707	1,190,051	6,710,900	6,899,400	1020
	1,740,607	735,228	0	96,884	1808
	0	0	0	1,000	1814
95531 FEDERAL AID-CONST RIP	0	0	905,400	1,418,300	1020
95533 FEDERAL AID FOR CONSTRUCTION-UC	684,566	376,310	432,000	432,000	1020

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95000 AID FROM OTHER GOVT AGENCIES					
95540 FEDERAL AID FOR DISASTER	9,529	0	0	0	
	116,937	0	0	0	1020
95560 FEDERAL GRAZING FEES	123	448	125	125	
95580 FEDERAL & STATE MEDICAL REIMB	67,197	0	0	0	1803
	67,197-	0	0	0	1809
95581 FEDERAL HEALTH ADMIN	245,356	447,678	546,500	546,500	
	67,197	0	0	0	1809
95591 FEDERAL IN-LIEU TAX-WILDLIFE REF	35,445	39,491	31,900	37,516	
	9,547	10,636	11,424	11,424	1320
95592 FEDERAL IN-LIEU ENTITLEMENT LAND	28,174	40,279	38,500	38,500	
95600 FEDERAL OTHER	5,169,513	5,189,538	5,356,448	5,877,664	
	0	915	0	0	1320
	561,114	0	0	0	1810
95602 FEDERAL DEPARTMENTAL MATCH	42,095	88,870	118,850	118,850	
95604 FEDERAL FAMILY SUPPORT	4,893,748	6,008,132	0	0	
	0	0	7,301,556	7,258,775	1075
95609 STP REPLACEMENT-DIRECT	526,686	0	526,686	1,053,372	1020
95610 STP REPLACEMENT-MCAG	808,803	430,119	390,000	430,119	1020
95611 SPOUSAL ABUSE PROSECUTION PROGRAM	0	86,161	84,000	84,000	
95612 ARREST POLICY GRANT	140,802	232,028	0	0	
95613 TEA-EXCHANGE FUNDS	150,496	149,144	150,000	155,708	1020
95620 OTHER IN-LIEU TAXES-HOUSING	0	70,733	34,200	34,200	
	0	5,327	3,421	3,421	1320

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95630 OTHER GOVERNMENTAL AGENCIES	17,278	272,034	123,618	123,618	
TOTAL	179,875,414	201,890,394	218,172,380	228,448,506	
96000 CHARGES FOR CURRENT SERVICES					
96600 CHARGES FOR CURRENT SERVICES	22,962	23,517	25,550	25,550	
96621 IMPACT FEES	60,000	0	374,000	874,000	1020
	19,021	200,000	0	0	1320
	12,000	6,600	0	0	1800
	98,394	0	0	664,858	1813
96640 ASSESSMENT & TAX COLLECTION FEES	89,496	44,585	63,500	63,500	
96642 TAX ADMIN FEES-CITIES/DISTRICTS	397,528	430,667	364,000	364,000	
96643 TAX ADMIN FEES-SUPPLEMENTAL TAXES	32,484	262,460	105,300	105,300	
96645 AB 719 TAX ADMIN PROGRAM	81,386	489,271	369,705	412,405	
96650 AUDITING & ACCOUNTING FEES	10,151	10,692	4,500	4,500	
96660 COMMUNICATION SERVICES	155,166	174,120	87,350	87,350	
96670 ELECTION SERVICES	46,852	176,944	51,500	51,500	
96690 LEGAL SERVICES	190,874	213,297	148,160	148,160	
96700 PERSONNEL SERVICES	3,677,938	4,026,896	3,878,027	3,875,702	
	0	50	0	0	1020
96701 PERSONNEL SERVICES-ADMINISTRATION	2,293,602	2,428,067	3,327,753	3,327,753	
96703 PERSONNEL SERVICES-TRANSPORTATION	1,865	1,545	1,500	1,500	
96706 PERSONNEL SERV - JUVENILE COURT	95,342	0	122,078	122,078	
96710 PLANNING & ENGINEERING SERVICES	61,022	84,334	67,755	67,755	
	2,695	5,578	3,000	3,000	1020
96711 PLANNING SERVICES-ENVIRONMENTAL	0	0	4,000	4,000	
96712 PLANNING SERVICES-EIR SPEC SERV	142	78,758	26,500	204,921	

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96000 CHARGES FOR CURRENT SERVICES					
	210	0	0	0	1020
96713 SUBDIVISION REVIEW/INSPECTION FEES	65,457	59,974	50,000	50,000	1020
96714 PLANNING ACTIVITY FEES	10,947	9,379	10,000	10,000	1020
96715 PLANNING SERVICES-COMM PLANS	134,091	18,687	22,961	22,961	
96716 FLOOD PLAIN ADMINISTRATION FEES	12,500	10,375	10,000	10,000	
96717 WILLIAMSON ACT CONTRACTS	0	0	9,296	9,296	
96718 LAFCO SERVICES	0	45,074	80,000	80,000	
96730 AGRICULTURE SERVICES	186,819	164,426	189,700	189,700	
96731 WEIGHTS & MEASURES FEES	74,354	66,730	66,500	66,500	
96740 CIVIL PROCESSING SERVICE	119,219	112,865	124,496	124,496	
96743 CIVIL PROCESSING SERV-VEH EQUIP	52,940	54,000	60,000	60,000	
96744 CIVIL PROCESSING SERV-POC/SERV FEE	13,030	15,000	20,000	20,000	
96749 COURT APPOINTED COUNSEL FEE	187	213	300	300	
96750 COURT FEES AND COSTS	315,264	453,632	713,969	711,128	
96751 CLERKS FEES	38,563	38,648	30,000	30,000	
96754 PASSPORTS	29,222	34,398	30,000	30,000	
96757 CIVIL SUITS	82,134	11,100	250,100	250,100	
96761 ESTATE FEES-PUBLIC ADMINISTRATOR	33,065	13,908	22,000	22,000	
96762 ESTATE FEES-PUBLIC GUARDIAN	59,416	34,272	25,000	25,000	
96770 HUMANE SERVICES	129,533	132,538	166,600	166,600	
96771 SPAY/NEUTER SURGERY	0	0	48,000	48,000	
96780 LAW ENFORCEMENT SERVICES	82,531	83,639	77,000	77,000	
96781 LAW ENF-BOOKING FEES-BILLED	327,718	390,633	400,000	400,000	
96782 LAW ENF-BOOKING FEES-COURT	8,125	8,624	7,500	7,500	

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96000 CHARGES FOR CURRENT SERVICES					
96783 JAIL REPORTING WELFARE FILINGS	2,187	421	500	500	
96784 LAW ENF-TRIAL COURT	1,463,426	1,110,644	1,400,000	1,400,000	
96785 LAW ENF-FAMILY LAW	147,672	114,356	0	0	
96790 RECORDING FEES	84,177	81,717	87,000	87,000	
96791 RECORDING FEES-RECORDER	593,855	860,078	600,000	600,000	
96792 MICROGRAPHIC FEES	49,486	92,111	298,500	298,500	
96800 ROAD AND STREET SERVICES	2,259	24,986	5,000	5,000	1020
96810 HEALTH FEES	251,500	340,617	295,380	295,380	
	0	47,591	300,000	300,000	1515
96812 CHILD HEALTH DISABILITY SCREENING	13,826	450	0	0	
96820 MENTAL HEALTH SERVICES	7,105	5,086	4,000	4,000	
96821 MENTAL HEALTH SVC FEES	49,413	64,522	80,000	80,000	
96822 MENTAL HEALTH SVC INSURANCE	82,537	86,227	80,000	80,000	
96824 MENTAL HEALTH-FEES OTHER	198,393	46,388	193,600	193,600	
96826 MENTAL HEALTH-GRANTS	1,063,656	871,007	925,664	925,664	
96827 MENTAL HEALTH-MEDICARE	27,747	31,137	32,000	32,000	
96828 MENTAL HEALTH-CONTRACTS	427,007	433,911	601,333	601,333	
96830 CRIPPLED CHILDREN SERVICES	3,237	1,430	1,500	1,500	
96840 SANITATION SERVICES	385,427	400,711	483,690	483,690	
96846 SANITATION SERVICES-PUB WKS TIP FS	184,455	184,455	184,455	184,455	
96847 SANITATION SERVICES-LEA LANDFILL	87,123	87,123	87,123	87,123	
96848 SANITATION SERV HHW-OTHER COUNTIES	0	15,551	12,000	12,000	
96850 REIMBURSEMENT RECOVERY OF COSTS	7,919	4,195	3,100	3,100	
96860 INSTITUTIONAL CARE & SERVICES	548,616	527,158	355,100	355,100	

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96000 CHARGES FOR CURRENT SERVICES					
96861 PRISONER BOARD	50,821	46,631	60,000	60,000	
96862 MEDICARE	11,310	92,885	111,600	111,600	
96863 MEDI CAL	2,454,539	3,675,803	6,254,306	6,254,306	
96864 PRIVATE PAY/INSURANCE	81,004	55,504	52,000	52,000	
96881 EDUCATIONAL SERVICES-OFFICER TR	50,879	33,346	57,000	57,000	
96891 LIBRARY SERVICE-FINES	19,977	25,264	20,324	20,324	
96900 PARKS & RECREATION FEES	83,057	92,502	87,231	87,231	
96901 PARKS & RECR FEES-ENTRANCE FEES	132,196	138,327	129,532	129,532	
96920 OTHER SERVICES	177,447	265,578	281,916	291,916	
	4,701	4,805	4,800	4,800	1320
96921 REIMBURSEMENT OFFICE	875,182	608,705	526,930	526,930	
96922 DATA PROCESSING	116	57	200	200	
96924 BANK/VAULT REIMBURSEMENT	27,579	175,154	203,900	203,900	
96925 COST ALLOCATION	884,078	2,007,848	1,807,000	1,807,000	
96926 REIMBURSED PROJECTS	1,001,811	976,863	1,100,000	1,100,000	1020
	1,310	0	0	0	1320
96927 WELFARE CHILD SUPPORT	417,767	438,018	400,000	420,000	
96929 OTHER SERVICES-SERVICE CHARGES	12,334	10,802	18,000	18,000	1320
96940 INTERFUND REVENUE	2,526	6,835	3,580	3,580	
TOTAL	21,093,902	24,502,295	28,585,864	29,996,677	

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2002-2003

SOURCE CLASSIFICATION (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97000 OTHER REVENUE					
97100 WELFARE REPAYMENTS	528,403	540,697	420,000	510,000	
97110 STALE DATED AID PAYMENTS	32,105	736	26,500	26,500	
97120 FORGERY REIMBURSEMENT	16,391	17,612	8,000	8,000	
97210 OPERATING TRANSFERS IN	27,429	0	0	33,756	
	0	150,000	450,000	450,000	1020
	0	0	50,000	50,000	1240
	200,000	415,000	550,000	550,000	1320
	1,500	0	0	0	1505
	0	0	0	994,937	1796
	0	0	195,460	195,460	1797
	0	0	990,000	990,000	1801
	0	305,500	0	0	1808
	38,770	80,000	0	0	1810
	26,009	0	0	0	1811
	114,741	0	0	0	1812
	14,698	0	0	0	1813
97212 OPERATING TRANSFERS IN - CSAC COP	438,874	1,152,391	350,000	350,000	1800
	333,245	341,038	3,613,388	3,613,388	1803
	47,237	47,238	46,470	46,470	1805
	1,864,662	4,781	5,000	5,000	1807
97220 LONG-TERM DEBT PROCEEDS	0	1,900,345	0	0	
	0	0	24,000	24,000	1020
	0	0	93,904	0	1795
	0	0	960,000	608,946	1796

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2002-2003

SOURCE CLASSIFICATION (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97000 OTHER REVENUE					
	13,922	0	0	0	1799
	0	0	296,049	296,049	1800
	0	0	299,820	299,820	1801
	2,254,044	2,154,739	0	0	1802
	0	0	36,000	36,000	1806
	0	0	0	14,231,960	1814
97950 REVENUE APPLICABLE TO PRIOR YEARS	2,858,789	1,250,243	0	0	
	45,181	0	0	0	1020
	0	6,458	0	0	1320
	42,609	35,666	42,000	11,087	1505
	0	7,500	0	0	1510
	37,689	22,303	0	0	1515
	8,460-	0	0	0	1602
	0	14,369	0	0	1606
	41,708	0	0	0	1803
	0	163,732	0	0	1804
	41,708-	0	0	0	1809
97960 SALE OF FIXED ASSETS	116,266	72,491	11,100	11,100	
	7,414	13,289	6,000	6,000	1020
	3,104	8,553	8,000	8,000	1320
	0	16	0	0	1505
97970 OTHER SALES	202,835	175,150	166,901	166,901	
	158	72	0	0	1020
	70,409	127,000	0	5,293	1806

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2002-2003

SOURCE CLASSIFICATION (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97000 OTHER REVENUE					
97981 OTHER SALES-CONCESSION SALES	0	722,517	816,560	445,568	1240
97990 OTHER REVENUE	743,367	1,426,740	655,178	1,023,742	
	87,769	409,642	616,100	616,100	1020
	146,629	55,500	20,000	20,000	1320
	9,679	19,689	1,500	1,500	1505
	0	1,125	0	0	1581
	5,610,309	4,677,772	0	0	1799
	0	11	0	0	1808
	0	9,986	0	0	1810
97991 OTHER REVENUE-STALE DATED WARRANTS	44,267	201-	0	0	
	10	0	0	0	1020
	1,155	0	0	0	1320
	1,041	0	0	0	1515
	516	0	0	0	1580
	41-	0	0	0	1582
	24-	0	0	0	1584
	743	0	0	0	1585
97992 OTHER REVENUE-DONATIONS	29,812	84,065	65,221	40,789	
	32,083	38,352	41,000	41,000	1505
97993 OTHER REVENUE-INSURANCE PROCEEDS	0	18,870	0	0	
97995 OTHER REVENUE-ESTATE PROCEEDS	8	2,957	100	100	
97996 OTHER REVENUE-BAD CHECK FEE	24,482	20,580	20,000	20,000	
97998 OTHER REVENUE-CASH OVERAGE	29	1	0	0	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
 FOR FISCAL YEAR 2002-2003

SOURCE CLASSIFICATION (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97999 OTHER REVENUE-PRINCIPAL PMTS LTD	0	529,785	2,037,000	2,037,000	1804
TOTAL	16,059,858	17,024,310	12,921,251	27,774,466	
CANCELLATION OF RESERVES	0	0	7,547,535	8,056,661	
GRAND TOTAL	259,400,999	290,585,850	308,484,797	338,167,125	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 ANALYSIS OF CURRENT PROPERTY TAXES AND ASSESSED VALUATION
 FOR FISCAL YEAR 2002-2003

COUNTY FUNDS (1)	CURRENT SECURED PROPERTY TAXES				CURRENT UNSECURED PROPERTY TAXES			
	APPORTIONMENT FROM COUNTYWIDE TAX RATE (2)	VOTER APPROVED DEBT		TOTAL SECURED (5)	APPORTIONMENT FROM COUNTYWIDE TAX RATE (6)	RATE (7)	AMOUNT (8)	TOTAL UNSECURED (9)
		RATE (3)	AMOUNT (4)					
GENERAL FUND	16,203,843	0	0	16,203,843	1,327,421	0	0	1,327,421
FIRE CONTROL	6,308,366	0	0	6,308,366	411,854	0	0	411,854
GRAND TOTAL	22,512,209	0	0	22,512,209	1,739,275	0	0	1,739,275
COUNTYWIDE TAX BASE								
(10)	SECURED ROLL			UNSECURED ROLL (14)	TOTAL SECURED AND UNSECURED (15)			
	LOCALLY ASSESSED (11)	STATE ASSESSED (12)	TOTAL SECURED (13)					
LAND	3,179,320,070	12,936,061	3,192,256,131	19,988,233	3,212,244,364			
IMPROVEMENTS	6,814,720,811	2,452,293	6,817,173,104	463,706,605	7,280,879,709			
PERSONAL PROPERTY	379,487,062	1,401,216	380,888,278	311,996,455	692,884,733			
TOTAL GROSS ASSESSED VALUATION	10,373,527,943	16,789,570	10,390,317,513	795,691,293	11,186,008,806			
LESS EXEMPTIONS:								
HOMEOWNERS	215,550,321	0	215,550,321	259,000	215,809,321			
OTHER	114,295,972	0	114,295,972	5,179,394	119,475,366			
TOTAL NET ASSESSED VALUATION	10,043,681,650	16,789,570	10,060,471,220	790,252,899	10,850,724,119			
ADJUSTED VALUATION FOR ESTIMATED TAX REVENUE COMPUTATION	10,043,681,650	16,789,570	10,060,471,220	790,252,899	10,850,724,119			

COUNTY OF MERCED
STATE OF CALIFORNIA
SUMMARY OF COUNTY FINANCING REQUIREMENTS BY FUNCTION & FUND
FOR FISCAL YEAR 2002-2003

DESCRIPTION (1)	ACTUAL	ACTUAL	RECOMMENDED	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)	
	2000-2001 (2)	2001-2002 (3)	2002-2003 (4)		
SUMMARIZATION BY FUNCTION					
GENERAL	24,278,624	30,970,425	28,066,110	29,754,790	
PUBLIC PROTECTION	61,475,134	68,819,640	80,757,241	81,703,805	
PUBLIC WAYS AND FACILITIES	11,393,617	12,522,611	18,243,792	20,401,974	
HEALTH AND SANITATION	32,060,698	38,144,605	48,247,732	48,625,250	
PUBLIC ASSISTANCE	104,257,108	113,732,357	128,537,313	130,747,733	
EDUCATION	1,412,908	1,567,249	1,805,633	1,805,633	
RECREATION AND CULTURAL SERVICES	1,220,920	1,302,241	1,621,143	1,638,351	
DEBT SERVICE	8,184,490	7,067,463	26,968,946	27,508,925	
TOTAL SPECIFIC FINANCING USES	244,283,499	274,126,591	334,247,910	342,186,461	
APPROPRIATION FOR CONTINGENCIES			2,000,000	2,250,000	
PROVISIONS FOR RESERVES.			209,351	8,141,503	
TOTAL FINANCING REQUIREMENTS	244,283,499	274,126,591	336,457,261	352,577,964	
SUMMARIZATION BY FUND					
GENERAL	1010	206,639,454	230,910,965	253,940,554	256,922,341
ROAD	1020	11,393,617	12,522,611	18,243,792	20,401,974
CHILD SUPPORT SERVICES AGENCY	1075			11,062,964	11,004,659
SHERIFF INMATE WELFARE	1240		679,070	1,161,560	1,161,560
CHILDREN AND FAMILIES FIRST	1500		2,390,554	5,761,484	12,583,007
SPRING FAIR	1505	827,980	926,633	1,016,745	1,016,745
FISH AND GAME	1510	13,550	20,932	22,100	22,100
MEDICAL ASSISTANCE PROGRAM	1515	3,744,211	4,831,391	4,822,750	4,838,466
S.C.E.A.P.	1520-37, 160X-162X	433,239	645,519	586,860	596,089
P.I.T.D.	1580-89	3,301,827	3,039,718	3,736,964	6,288,156
DEBT SERVICE	1795-1807	6,324,490	7,067,463	27,078,297	28,194,676
CAPITAL PROJECTS	1808-15	2,714,985	2,797,493	160,000	160,000
FIRE CONTROL	1320	8,890,146	8,294,242	8,863,191	9,388,191
TOTAL FINANCING REQUIREMENTS	244,283,499	274,126,591	336,457,261	352,577,964	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SUMMARY OF COUNTY FINANCING REQUIREMENTS
 FOR FISCAL YEAR 2002-2003

DESCRIPTION (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)
TOTAL SPECIFIC FINANCING USES (BROUGHT FORWARD FROM SCHEDULE 8A)	244,283,499	274,126,591	334,247,910	342,186,461
APPROPRIATION FOR CONTINGENCIES:			2,000,000	2,250,000
SUBTOTAL - TOTAL ESTIMATED FINANCING USES	244,283,499	274,126,591	336,247,910	344,436,461
PROVISIONS FOR RESERVES/DESIGNATIONS			209,351	8,141,503
TOTAL FINANCING REQUIREMENTS	244,283,499	274,126,591	336,457,261	352,577,964

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2002-2003

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)
GENERAL				
LEGISLATIVE AND ADMINISTRATION				
10000 BOARD OF SUPERVISORS	768,469	952,403	1,146,596	1,156,296
10100 COUNTY EXECUTIVE OFFICE	831,963	950,015	1,484,922	1,835,738
10200 SPECIAL AUDITING	50,075	69,707	120,000	120,000
10400 BOARD OF EQUALIZATION	1,921	3,892	10,400	10,400
TOTAL LEGISLATIVE AND ADMINISTRATION	1,652,428	1,976,017	2,761,918	3,122,434
FINANCE				
11000 AUDITOR-CONTROLLER	1,821,031	2,029,545	2,707,455	2,707,455
11100 REVENUE & REIMBURSEMENT	781,486	870,559	1,054,185	1,054,185
11200 ASSESSOR	2,116,281	2,301,867	2,781,051	2,781,051
11300 TAX COLLECTOR	366,071	403,536	439,833	439,833
11400 TREASURER	467,047	575,702	663,942	705,252
11500 GENERAL SERVICES	624,813	675,721	768,407	1,182,510
TOTAL FINANCE	6,176,729	6,856,930	8,414,873	8,870,286
COUNSEL				
12500 COUNTY COUNSEL	1,269,418	859,461	958,713	1,031,557
TOTAL COUNSEL	1,269,418	859,461	958,713	1,031,557
PERSONNEL				
13000 MANAGEMENT SERVICES	859,003	922,088	1,219,757	1,249,757
13100 EMPLOYEE DEVELOPMENT	147,450	147,527	320,004	323,504
TOTAL PERSONNEL	1,006,453	1,069,615	1,539,761	1,573,261

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2002-2003

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)
GENERAL				
ELECTIONS				
14000 REGISTRAR OF VOTERS	160,485	172,966	266,017	1,674,412
14200 ELECTIONS	159,557	394,478	236,107	236,107
TOTAL ELECTIONS	320,042	567,444	502,124	1,910,519
COMMUNICATION				
15000 RADIO COMMUNICATIONS	7,456	2,888	0	0
15100 COMMUNICATIONS	127,196	161,736	0	0
TOTAL COMMUNICATION	134,652	164,624	0	0
PROPERTY MANAGEMENT				
16000 DPW-BUILDING SERVICES DIVISION	1,623,990	3,596,829	1,906,043	1,491,777
16200 TAXES AND ASSESSMENTS	154	1-	500	500
TOTAL PROPERTY MANAGEMENT	1,624,144	3,596,828	1,906,543	1,492,277
PLANT ACQUISITION				
17000 CAPITAL IMPROVEMENT PROGRAM	1,169,588	1,794,256	1,386,741	601,260
17100 DISTRICT PROJECTS	6,160	33,484	125,000	125,000
17200 CAPITAL PROJ-CORRECTIONAL FACILITY	45,953	689,915	0	0
17300 CAPITAL PROJ-MENTAL HEALTH FACILTY	22,762	1,471	0	0
17400 CAPITAL PROJ-JUSTICE FACILITY	102,262	67,177	0	0
17500 CAPITAL PROJ-FIRE FACILITIES	62,812	0	160,000	160,000
17600 CAPITAL PROJ-HEALTH FACILITY	4,646	0	0	0
17700 CAPITAL PROJ-PLANADA DRAINAGE	1,688,188	1,203,856	0	0
17800 CAPITAL PROJ-JUV JUSTICE FACILITY	788,362	835,074	0	0

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2002-2003

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)
GENERAL				
TOTAL PLANT ACQUISITION	3,890,733	4,625,233	1,671,741	886,260
PROMOTION				
18000 ADVERTISING	53,252	65,021	69,400	115,000
18100 MERCED COUNTY SPRING FAIR	827,980	926,633	1,016,745	1,016,745
18200 BUSINESS ECONOMIC OPPORTUNITY	853,135	758,092	909,228	1,066,706
18400 UC MERCED DEVELOPMENT OFFICE	2,652,396	4,787,354	1,841,923	2,157,983
TOTAL PROMOTION	4,386,763	6,537,100	3,837,296	4,356,434
OTHER GENERAL				
19000 RISK MANAGEMENT	463,594	491,624	787,673	828,619
19200 RETIREMENT ASSOCIATION	2,354,661	2,386,565	3,322,753	3,322,753
19700 OPERATING TRANSFERS	200,000	1,015,000	1,400,000	1,400,000
19900 DPW-PUBLIC WORKS ADMINISTRATION	799,007	823,984	962,715	960,390
TOTAL OTHER GENERAL	3,817,262	4,717,173	6,473,141	6,511,762
TOTAL GENERAL	24,278,624	30,970,425	28,066,110	29,754,790
PUBLIC PROTECTION				
JUDICIAL				
20000 COUNTY COURT OPERATIONS	1,733,156	1,804,354	2,086,820	2,086,820
20100 CHILD SUPPORT SERVICES AGENCY	0	0	11,062,964	11,004,659
20200 GRAND JURY	12,056	11,944	25,000	25,000
20400 DISTRICT ATTORNEY	4,897,974	4,877,715	5,118,701	5,118,701
20500 DISTRICT ATTORNEY-FAMILY SUPPORT	7,652,105	9,352,148	0	0

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2002-2003

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)
PUBLIC PROTECTION				
20600 PUBLIC DEFENDER	1,611,926	1,744,916	2,049,964	2,049,964
20900 JUSTICE AUTOMATION SYSTEM	11,936	6,675	22,884	47,884
21200 INDIGENT DEFENSE	1,277,341	1,468,107	2,129,103	2,129,103
TOTAL JUDICIAL	17,196,494	19,265,859	22,495,436	22,462,131
POLICE PROTECTION				
22000 MARSHAL	1,772,360	1,746,837	1,615,287	1,615,287
22100 SHERIFF	8,960,314	9,541,683	11,008,884	10,869,291
TOTAL POLICE PROTECTION	10,732,674	11,288,520	12,624,171	12,484,578
DETENTION AND CORRECTION				
23000 SHERIFF-CORRECTIONS	9,695,838	11,082,316	11,893,131	11,845,580
23100 SHERIFF INMATE WELFARE	0	679,070	1,161,560	1,161,560
23300 JUVENILE HALL	1,389,802	1,696,667	3,027,024	4,121,961
23400 PROBATION	3,610,798	4,858,056	6,200,473	6,209,473
23700 STATE INSTITUTIONS	1,361,403	1,925,612	3,000,000	3,100,000
TOTAL DETENTION AND CORRECTION	16,057,841	20,241,721	25,282,188	26,438,574
FIRE PROTECTION				
25000 FIRE	8,815,429	8,198,613	8,759,603	8,759,603
25100 EMERGENCY SERVICES	74,717	95,629	103,588	103,588
TOTAL FIRE PROTECTION	8,890,146	8,294,242	8,863,191	8,863,191

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2002-2003

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)
PUBLIC PROTECTION				
FLOOD CONTROL				
26000 DPW-CREEK PROJECTS DIVISION	211,293	93,281	206,233	206,233
TOTAL FLOOD CONTROL	211,293	93,281	206,233	206,233
PROTECTIVE INSPECTION				
27000 AGRICULTURAL COMMISSIONER	1,986,530	1,973,133	2,554,353	2,568,506
27100 SPECIAL PEST CONTROL	63,207	117,533	103,642	103,764
27200 SEALER OF WEIGHTS & MEASURES	378,088	403,572	492,883	495,702
27300 DPW-BUILDING DIVISION	751,605	801,538	1,060,076	1,060,076
27400 DPW-PROFESSIONAL SERVICES DIVISION	2,152,429	2,466,919	2,227,385	2,227,385
TOTAL PROTECTIVE INSPECTION	5,331,859	5,762,695	6,438,339	6,455,433
OTHER PROTECTION				
28000 RECORDER	405,373	527,618	719,902	719,902
28100 CORONER	500,538	473,937	605,928	607,439
28300 EASTSIDE FISH & GAME ASSOCIATION	5,000	10,000	11,050	11,050
28400 LOS BANOS SPORTSMEN'S ASSOCIATION	8,550	10,932	11,050	11,050
28500 PLANNING AND COMMUNITY DEVELOPMENT	1,150,521	1,665,769	2,113,100	2,057,571
28600 LOCAL AGENCY FORMATION COMMISSION	15,027	48,806	39,937	39,937
28700 AGRICULTURAL COMM-ANIMAL CONTROL	784,332	865,907	1,091,579	1,091,579
28800 PREDATORY ANIMAL CONTROL	73,560	79,200	65,350	65,350
28900 MERCED COUNTY ASSOC OF GOVT	16,010	87,490	16,010	16,010
29000 AIRPORT LAND USE COMMISSION	1,969	1,712	2,400	2,400
29400 COUNTY CLERK	93,947	101,951	171,377	171,377

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2002-2003

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)
PUBLIC PROTECTION				
TOTAL OTHER PROTECTION	3,054,827	3,873,322	4,847,683	4,793,665
TOTAL PUBLIC PROTECTION	61,475,134	68,819,640	80,757,241	81,703,805
PUBLIC WAYS AND FACILITIES				
PUBLIC WAYS				
30000 DPW-ROAD DIVISION	11,393,617	12,522,611	18,243,792	20,401,974
TOTAL PUBLIC WAYS	11,393,617	12,522,611	18,243,792	20,401,974
TOTAL PUBLIC WAYS AND FACILITIES	11,393,617	12,522,611	18,243,792	20,401,974
HEALTH AND SANITATION				
HEALTH				
40000 HEALTH	9,258,448	10,860,214	12,553,186	12,837,647
40500 CHILDREN & FAMILIES FIRST COMM	1,801,571	153	0	0
40600 CHILDREN AND FAMILIES FIRST	0	2,390,554	5,761,484	5,761,484
41500 MENTAL HEALTH	16,823,229	19,416,774	24,523,452	24,600,793
TOTAL HEALTH	27,883,248	32,667,695	42,838,122	43,199,924
HOSPITAL CARE				
45100 02-03 SCEAP NON COUNTY HOSP	0	0	348,711	348,711
45200 02-03 SCEAP PHYS-EMS SERVICES	0	0	14,292	14,292
45300 02-03 SCEAP OTHER HEALTH SVCS	0	0	55,674	55,674
45400 02-03 EMSA SB 2132 HSA FUNDS	0	0	61,129	61,129
45500 02-03 EMSA SB 2132 PSA & UA FUNDS	0	0	107,054	107,054
47100 99-00 SCEAP NON-COUNTY HOSPITALS	283,778	0	0	0

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2002-2003

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)
HEALTH AND SANITATION				
47200 99-00 SCEAP PHYS EMS SERVICES	34,517	0	0	0
47300 99-00 SCEAP OTHER HEALTH SVCS	1,818-	0	0	0
47600 00-01 SCEAP NON-COUNTY HOSPITALS	102,514	264,803	0	0
47700 00-01 SCEAP PHYSICIAN EMS SVCS	0	19,631	0	0
47800 00-01 SCEAP OTHER HEALTH SVCS	14,248	78,000	0	0
48000 00-01 EMSA SB2132 PSA & UA FUNDS	0	72,407	0	0
48200 01-02 SCEAP NON COUNTY HOSPITAL	0	152,244	0	0
48300 01-02 SCEAP PHYS-EMS SERVICES	0	4,780	0	0
48400 01-02 SCEAP OTHER HEALTH SERVICES	0	19,557	0	0
49300 01-02 EMSA SB 2132 PSA & UA FUNDS	0	34,097	0	0
49500 MEDICAL ASSISTANCE PROGRAM	3,744,211	4,831,391	4,822,750	4,838,466
TOTAL HOSPITAL CARE	4,177,450	5,476,910	5,409,610	5,425,326
TOTAL HEALTH AND SANITATION	32,060,698	38,144,605	48,247,732	48,625,250
PUBLIC ASSISTANCE				
ADMINISTRATION				
50000 HUMAN SERVICES AGENCY	45,921,186	53,337,139	63,009,024	62,749,540
50500 IHSS PUBLIC AUTHORITY	0	0	0	254,894
TOTAL ADMINISTRATION	45,921,186	53,337,139	63,009,024	63,004,434
AID PROGRAMS				
51000 ASSISTANCE TO THE NEEDY	48,629,658	51,146,351	53,959,968	53,443,077
TOTAL AID PROGRAMS	48,629,658	51,146,351	53,959,968	53,443,077

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2002-2003

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)
PUBLIC ASSISTANCE				
GENERAL RELIEF				
53000 AID TO INDIGENTS	160,876	239,011	240,009	240,009
TOTAL GENERAL RELIEF	160,876	239,011	240,009	240,009
OTHER ASSISTANCE				
55000 DEPT OF WORKFORCE INVESTMENT	4,953,610	4,519,235	5,884,808	6,030,175
55100 D W I-WIA-YOUTH	877,556	1,382,295	2,533,033	4,265,832
55200 D W I-WIA ADULTS	500,701	696,029	665,978	901,742
55300 D W I-WIA DISLOCATED WORKERS	587,889	594,272	471,975	861,819
57400 STATE JOBS TRAINING	289,862	0	0	0
57600 WELFARE TO WORK	1,045,819	367,122	65,978	258,763
59000 AREA AGENCY ON AGING	1,289,951	1,450,903	1,706,540	1,741,882
TOTAL OTHER ASSISTANCE	9,545,388	9,009,856	11,328,312	14,060,213
TOTAL PUBLIC ASSISTANCE	104,257,108	113,732,357	128,537,313	130,747,733
EDUCATION				
LIBRARY SERVICES				
60000 LIBRARY	1,246,904	1,376,481	1,518,695	1,518,695
TOTAL LIBRARY SERVICES	1,246,904	1,376,481	1,518,695	1,518,695
AGRICULTURAL EDUCATION				
61000 COOPERATIVE EXTENSION	166,004	190,768	286,938	286,938
TOTAL AGRICULTURAL EDUCATION	166,004	190,768	286,938	286,938
TOTAL EDUCATION	1,412,908	1,567,249	1,805,633	1,805,633

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2002-2003

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)
RECREATION AND CULTURAL SERVICES				
RECREATION FACILITIES				
70000 DPW-RECREATION DIVISION	86,600	112,567	156,108	162,801
70100 DPW-SPECIAL RECREATION DIVISION	18,899	20,158	54,800	54,800
70200 DPW-PARKS DIVISION	1,115,421	1,167,139	1,405,235	1,415,750
TOTAL RECREATION FACILITIES	1,220,920	1,299,864	1,616,143	1,633,351
CULTURAL SERVICES				
70400 ARTS AND CULTURE	0	2,377	5,000	5,000
TOTAL CULTURAL SERVICES	0	2,377	5,000	5,000
TOTAL RECREATION AND CULTURAL SERVICES	1,220,920	1,302,241	1,621,143	1,638,351
DEBT SERVICE				
LONG TERM DEBT SERVICE				
70700 DEBT SERVICE-TRANSIT	0	0	93,904	0
70800 DEBT SERVICE-JUVENILE HALL	0	0	970,000	1,603,883
70900 DEBT SERVICE-ENERGY RETROFIT	0	0	195,460	195,460
TOTAL LONG TERM DEBT SERVICE	0	0	1,259,364	1,799,343
INTEREST ON NOTES & WARRANTS				
71000 INTEREST ON TRANS AND OTHER NOTES	1,860,000	0	100,000	100,000
TOTAL INTEREST ON NOTES & WARRANTS	1,860,000	0	100,000	100,000

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SCHEDULE OF COUNTY SPECIFIC FINANCING USES
 BY BUDGET UNIT BY FUNCTION AND ACTIVITY
 FOR FISCAL YEAR 2002-2003

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2002-2003 (5)
DEBT SERVICE				
LONG TERM DEBT SERVICE				
71100 DEBT SERVICE-CORRECTIONAL FACILITY	436,470	434,062	1,443,333	1,443,333
71200 DEBT SERVICE-MENTAL HLTH FACILITY	298,344	302,839	3,669,370	3,669,370
71300 DEBT SERVICE-JUSTICE FACILITY	821,489	725,173	9,066,240	9,066,240
71400 DEBT SERVICE-HEALTH FACILITY	333,679	342,032	3,888,386	3,888,386
71500 DEBT SERVICE-DAIRY LOAN PROGRAM	0	729,837	2,037,500	2,037,500
71600 DEBT SERVICE-ROAD FUND	47,236	47,238	46,470	46,470
71700 DEBT SERVICE-INMATE WELFARE TRUST	71,218	71,222	120,064	120,064
71800 DEBT SERVICE-COUNTY FIXED ASSETS	123,499	4,781	672,446	672,446
71900 DEBT SERVICE-PENSION OBLIGATION BD	4,192,555	4,410,279	4,665,773	4,665,773
TOTAL LONG TERM DEBT SERVICE	6,324,490	7,067,463	25,609,582	25,609,582
TOTAL DEBT SERVICE	8,184,490	7,067,463	26,968,946	27,508,925
TOTAL SPECIFIC REQUIREMENTS	244,283,499	274,126,591	334,247,910	342,186,461

DEPARTMENTAL BUDGETS

GENERAL FUNCTION

10000 BOARD OF SUPERVISORS

The Board of Supervisors is the governing body for the County of Merced consisting of five members elected from five county districts. The general powers of the Board are outlined in Government Code 25200 and include the power to divide and create districts within the county, call elections, equalize and levy taxes, discharge municipal functions, set salaries of county officers and employees, adopt ordinances governing the county, approve and negotiate contracts, provide community recreation, and correct deeds of real property. The Board of Supervisors also presides as the Community Action Agency.

The Board holds regular meetings on scheduled Tuesdays. Board meetings include reviewing issues presented by the Planning Department and the Planning Commission. The Board may also meet to conduct Administrative Practices Meetings for the review of complex issues.

Individual Board members serve on various committees, councils, and associations. Among these are the County Supervisors Association of California, National Association of Counties, San Joaquin Valley Supervisors Association, Emergency Medical Care Committee, Library Advisory Commission, Merced County Retirement Board, Merced County Association of Governments, Mental Health Advisory Board, Area Agency on Aging, Local Agency Formation Council, Workforce Investment Board, San Joaquin Valley Unified Air Pollution Control District Board and the San Joaquin Valley Water Coalition.

EXECUTIVE'S COMMENT

Eight Municipal Advisory Councils are included as sub-budgets to the Board of Supervisors and include \$75 allocated to each annually for General Office Expense. The rapid change in technology has resulted in the department implementing an Automated Board Agenda Management System. The complete system is a three-part program that provides an automated Board Meeting Packet on a CD, provides file integrity and enhances document retrieval, and will allow departments to review and electronically sign off on Board Agenda Items.

WORKLOAD INDICATORS

The workload for the Board of Supervisors staff is based on formal meetings and actions taken by the Board on various issues at such meetings. General clerical assistance to individual Board members and increased requests for information from the general public are not reflected in the workload indicators listed below:

	<u>1999/00</u>	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EXTENDED</u>	<u>PROJECTED</u>
Meetings				
Claims Board	2	2	1	1
Board of Supervisors	37	34	32	34
Community Action Agency	11	11	11	10
Joint PIC/Board Meeting	1	1	1	1
Minute Orders (Per Meeting)				
Board of Supervisors	300	300	**170	162
Planning Session	25	20	20	15
Claims Board	0	1	2	1
Closed Session	75	34	32	34
Ordinances Noticed and Adopted	21	21	18	18
Resolutions Adopted	250	247	250	235
Public Hearings and Notices Posted	80	42	55	35
Appointments/Posting Vacancies	100	49	45	45
Tape Recordings Request for Transcripts	2	2	5	4
Claims for Damages Processed	116	116	112	115
Agenda Items Process/Confirmed	1,400	1,408	1,400	1,603
Economic/Conflict of Interest #700	120	120	120	300

** Reduction in the number of Minute Order requests due to creation of Summary Action Minutes.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - LEGISLATIVE AND ADMINISTRATION

FUND - 1010
 BUDGET UNIT # - 10000
 UNIT TITLE - BOARD OF SUPERVISORS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	527,334	600,116	696,305	696,305	696,305
SERVICES & SUPPLIES	223,649	347,086	450,291	450,291	459,991
CAPITAL ASSETS	17,486	5,201	0	0	0
GRAND TOTAL	768,469	952,403	1,146,596	1,146,596	1,156,296

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES - Total object adjustment \$9,700 increase.

This category is increased for Professional and Special Services-Data Processing to implement televised broadcasts of regularly scheduled Board meetings on a trial period of six (6) months. Office Expense is increased for furniture replacement.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$9,700

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Supervisors	5	5	5	5
Chief Deputy Board Clerk	1	1	1	1
Deputy Board Clerk I/II	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL-TIME & VS	9	9	9	9
<u>Extra Help</u>				
E.H. Deputy Board Clerk I/II	<u>0</u>	<u>.5</u>	<u>.5</u>	<u>.5</u>
TOTAL F.T.E.	0	.5	.5	.5
TOTAL ALLOCATED	9.0	9.5	9.5	9.5
TOTAL BUDGETED	9.0	9.5	9.5	9.5

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. A review of the staffing and organizational structure is under review with potential recommendations forthcoming at Final Budget.

SERVICES AND SUPPLIES

This category is primarily decreased for costs incurred during FY 01/02 for Data Processing one-time costs to implement the Board automation program, and Professional and Special Services for redistricting. Increases are for Maintenance-Equipment for repairs and maintenance of the Board Room PA/Recording System, and Special Department Expense for Service Pin/Plaques and Employee Recognition.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is increased to establish AB 179 Tax Admin Revenue for the Assessor's Board Administration costs. Overall revenue is anticipated to be the same as the FY 01/02 level.

POLICY IMPLICATIONS

None.

VARIANCE

None.

10100 COUNTY EXECUTIVE OFFICE

The County Executive Officer (CEO) is responsible to the Board of Supervisors for the general administration of Merced County. The CEO implements Board policy and serves as an information link between the Board, the public, and other governmental entities; is responsible for the preparation and administration of the annual budget; completes policy studies and makes recommendations to the Board of Supervisors regarding a variety of issues; participates in the appointment of department heads and is responsible for delegation of responsibility, selected performance evaluations and cooperative working relationships among County departments-both elected and appointed. The CEO serves as the County Purchasing Agent and was designated Clerk of the Board in FY 94/95. The Affirmative Action/EEO office is also directly under the supervision of the County Executive Officer. The CEO department is organized into three work units: CEO Support, CEO/Clerk of the Board Services and CEO Budget Services. In FY 97/98, the Information Technology and Special Projects unit was consolidated with Economic Development Budget Unit 18200 and renamed the Department of Business-Economic Opportunity.

EXECUTIVE'S COMMENT

During FY 02/03 the Board appointed the County Executive Officer, eliminating the County Administrative Officer position. In an effort to set a new standard of excellence, the CEO set new objectives for fiscal stability, County operations, employee focus, facility utilization, technology, and partnerships/ intergovernmental affairs. The CEO also began the primary design and implementation of the first phase of the automated budget system.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
*Budget Transfers Processed	300	485	500	550
*Travel Requests Processed	1,000	1,300	1,500	1550
*Travel Claims Processed	900	1,220	1,300	1300
Parking Permits Issued	250	250	250	350

*Commencing FY 99/00 the Management Services Division of CEO began processing Budget Transfers, Travel Requests and Travel Claims.

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
CEO	0	1	1	1
*CAO/UC Project Director (Shown in BU 18400)	0	0	0	0
Asst. CEO	0	1	1	1
*Asst. CAO	1	0	0	0
Deputy CEO - Budget	0	1	1	1
*Deputy CAO - Budget	1	0	0	0
Management Analyst I/II/III	3	3	3	3
Executive Secretary	1	1	1	1
Administrative Support Aide	1	1	1	1
Secretary III	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	8	9	9	9
TOTAL ALLOCATED	8	9	9	9
TOTAL BUDGETED	8	9	9	9

*During FY 01/02, the Board changed the classification of CAO to CEO

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers compensation charges. A review of the organizational structure and staffing is underway with potential recommendations forthcoming at Final Budget.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - LEGISLATIVE AND ADMINISTRATION

FUND - 1010
 BUDGET UNIT # - 10100
 UNIT TITLE - COUNTY EXECUTIVE OFFICE

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	582,669	582,515	995,004	995,004	995,004
SERVICES & SUPPLIES	257,925	371,032	465,418	465,418	816,234
OTHER CHARGES	-48	-143	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-13,545	-23,693	-40,000	-40,000	-40,000
CAPITAL ASSETS	4,962	20,304	64,500	64,500	64,500
GRAND TOTAL	831,963	950,015	1,484,922	1,484,922	1,835,738

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES - Total object adjustment \$350,816 increase.

This category is increased primarily for Professional and Special Services for a Justice System Facility Study, and Special Department Expense consisting of 1) an independent economic study of the University Community to develop the County's role in governance of the University Community and 2) an independent organizational function audit. Data processing is increased based on revised estimates.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$350,816

SERVICES AND SUPPLIES

Overall this category is decreased for FY 02/03 primarily due to Special Department Expense-Software due to one-time costs incurred during FY 01/02 related to the establishment of an automated Permit Tracking System, and automated Budget Process and Travel Claim systems. Office Expense is increased for one-time costs for furniture and office equipment. Transportation & Travel accounts are increased based on the estimated number of trips during FY 02/03. Membership is increased to establish an appropriation for membership in the San Joaquin Valley Water Coalition.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category reflects the costs of the copy machine applied to various user departments and is budgeted at the FY 00/01 level.

CAPITAL ASSETS

			<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84093	1	Sports Utility Vehicle	\$32,500	\$32,500	\$32,500
84094	1	Presentation Projector	10,000	10,000	10,000
84095	1	Color Copier	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>
TOTAL			\$64,500	\$64,500	\$64,500

The Sports Utility Vehicle will provide CEO Department and the Board the ability to access all types of terrain in an urgent or emergency situation. The Presentation Projector is needed for enhanced management training and presentations to the Board and other entities. The Color Copier will be shared by the Board, CEO and Management Services and is needed to produce and enhance recruitment flyers, presentation materials and brochures.

REVENUE

None.

POLICY IMPLICATIONS

On March 19, 2001 the Board established the classification of County Executive Officer (CEO). To maintain consistency, it is recommended to change the County Administrative Office to County Executive Office and the impacted County classification titles and reporting relationships. The required County ordinance amendments and job specification revisions for this change are scheduled to be brought forth for consideration at Proposed Budget, with the necessary notices and public hearings to be scheduled once direction is given by the Board.

VARIANCE

None.

10200 SPECIAL AUDITING

This budget unit is administered through the County Auditor's Office and has been established to provide an appropriation for the County audit, which is performed annually by an outside independent auditor. It also funds audits by outside firms when a conflict of interest exists between County auditors and County functions.

SALARIES AND EMPLOYEE BENEFITS

No staff is allocated to this budget unit. All audits are performed through contractual agreements. These contracts are administered through the County Auditor's office.

SERVICES AND SUPPLIES

The only line item in this budget unit is for Professional and Special Services - Audits. There is an increase in requested appropriations for County audits due to implementation of new requirements associated with Government Accounting Standards Board Statement 34.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None

REVENUE

None

POLICY IMPLICATIONS

None

VARIANCE

None

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - LEGISLATIVE AND ADMINISTRATION

FUND - 1010
 BUDGET UNIT # - 10200
 UNIT TITLE - SPECIAL AUDITING

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	50,075	69,707	120,000	120,000	120,000
GRAND TOTAL	50,075	69,707	120,000	120,000	120,000

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

10400 BOARD OF EQUALIZATION

The Merced County Board of Supervisors created the Assessment Appeals Board to act as Board of Equalization by Ordinance No. 829. The Board was formed in accordance with Section 1620 of the Revenue and Taxation Code to equalize the valuation of taxable property within the county for the purpose of taxation.

The Chief Deputy Board Clerk acts as Clerk of the Assessment Appeals Board, keeps a record of their proceedings, accepts applications for change of assessment, schedules hearings, advertises hearings, notifies Board of applicants, prepares all necessary documents for review by the Board, records hearings, notifies applicants of findings of fact and decisions of the Board.

EXECUTIVE'S COMMENT

Efforts continue to bring and keep current the processing of property tax assessment appeals. Participation with the Assessor's Office as part of the plan accepted by the State in connection with the State-County Property Tax Administration Program (AB 719) is ongoing.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Assessment Appeals Applications Received	165	175	213	230
Applications for Changed Assessment Returned for Incomplete	15	25	15	15

SALARIES AND EMPLOYEE BENEFITS

There is no staff allocated to this budget unit. As noted earlier, the Clerk of the Board of Supervisors provides staff assistance and acts as Clerk of the Assessment Appeals Board.

SERVICES AND SUPPLIES

This category is requested and recommended at the FY 01/02 level.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - LEGISLATIVE AND ADMINISTRATION

FUND - 1010
 BUDGET UNIT # - 10400
 UNIT TITLE - BOARD OF EQUALIZATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	1,921	3,892	10,400	10,400	10,400
GRAND TOTAL	1,921	3,892	10,400	10,400	10,400

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

11000 AUDITOR-CONTROLLER

The Office of Auditor was created by the State Legislature under Article II of the State Constitution (Government Code Sections 24000 through 24009). The duties of this office are defined in Government Code Sections 26900 through 26923. The duties include auditing of accounts of the County, maintaining accounts current with the Treasurer, examining the Treasurer's books, and returning erroneous payments.

The function of Controller was added to the Auditor by the Board of Supervisors with Resolution No. 64-83 and the authority and duties are defined in Government Code Sections 26881 through 26883. These duties include performing as the chief accounting officer of the County, prescribing and exercising general supervision over accounting forms and methods of keeping accounts of all officers, departments and institutions under Board control and all districts whose funds are in the County Treasury; in addition to the accounts required by law, maintaining accounts and statistics and preparing such reports as the Board may deem necessary for its information and use in the management and control of the operation of the County and the districts whose funds are in the County Treasury.

In addition, the Auditor-Controller is responsible for disbursement of payroll and claims and issuance of warrants for all county funds, special districts, and County schools; maintains tax rolls and calculates tax rates and apportions tax collections to taxing agencies such as the County, cities, schools, and special districts; prepares the countywide cost allocation plan, and state mandated cost reports.

In January 1995, the Auditor-Controller assumed the functions of County Clerk, Registrar of Voters and Elections.

EXECUTIVE'S COMMENT

Governmental Accounting Standards Board Statement (GASB) 34-38 establishes new requirements for the financial statement reporting for state and local governments effective FY 02/03. The Auditor-Controller is in the process of completing and implementing the accounting and reporting systems for Statement 34, 35, 36, 37, and 38.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Number of Employee Warrants Issued	70,097	72,381	74,500	77,000
W-2's Issued	4,323	3,923	4,159	4,350
Claims Paid	51,050	56,804	60,000	65,000
Secured Tax Statements	65,736	66,839	67,900	68,500
Unsecured Tax Statements	7,104	7,486	7,780	8,110
SB813	8,344	13,322	10,500	10,800
Audit Hours	4,211	4,225	4,500	4,800
Warrants Issued	459,552	483,316	507,500	525,200
Receipts Processed	12,490	12,750	13,773	14,200
Budget Transfers	497	523	500	500
Tax Roll Changes	2,987	3,167	3,200	3,250

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Auditor/Controller Rec.	1	1	1	1
Asst. Auditor/Controller	1	1	1	1
Chief Deputy Auditor/Controller	1	1	1	1
Supervising Accountant	2	2	2	2
Supervising Auditor	1	1	1	1
Auditor I/II/III	2	2	2	2
Accountant I/II	3	3	3	3
Staff Services Analyst I/II	0	1	1	1

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - FINANCE

FUND - 1010
 BUDGET UNIT # - 11000
 UNIT TITLE - AUDITOR-CONTROLLER

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	1,224,417	1,355,580	1,691,604	1,691,604	1,691,604
SERVICES & SUPPLIES	596,614	673,965	924,851	924,851	924,851
CAPITAL ASSETS	0	0	91,000	91,000	91,000
GRAND TOTAL	1,821,031	2,029,545	2,707,455	2,707,455	2,707,455

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

REVENUES - Total object adjustment (\$1,428,230) decrease.

This is a net amount which reflects various adjustments to County-Wide revenues. Decreases include eliminating revenue anticipated from State policy revenue shown in the State Other account to cover the proposed shortfall and revising interest and motor vehicle in-lieu estimates. Penalties and fines, property taxes, sales tax, franchises, and wildlife refuge are increased based on revised estimate.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - (\$1,428,230)

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Supervising Accounting Tech	4	3	4	4
Accounting Tech	3	3	3	2
Payroll Technician	1	1	1	1
Secretary III	1	1	1	1
Account Clerk III	2	2	2	2
Account Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & V/S	23	23	24	23
 <u>Extra Help</u>				
EH Acct. Clerk I/II	.25	.25	.00	.00
EH Acct. Clerk III	<u>.50</u>	<u>.50</u>	<u>1.00</u>	<u>1.00</u>
TOTAL F.T.E	.75	.75	1.00	1.00
 TOTAL ALLOCATED	 23.75	 23.75	 25.00	 24.00
TOTAL BUDGETED	23.75	23.75	25.00	24.00

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Extra Help is requested and is recommended at a higher level than FY 01/02 to cover peak workload periods in claims and taxes. Overtime is requested and recommended at a higher level than FY 01/02 to meet the objective of completing implementation of Governmental Accounting Standards Board (GASB) Statement 34, 35, 36, 37, and 38.

At Mid-year of FY 01/02, a position was changed to a Staff Services Analyst I/II based on staff involvement and level of responsibility in the preparation of reports for federal, state, and other governmental entities and participation in the analysis and implementation of new requirements for GASB 34-38. This change allowed the department to utilize the incumbent's knowledge of the County's accounting processes, and analytical skills to complete work that would have been assigned to an accountant.

With staff's increased involvement in the GASB reporting process, the department has requested a Supervising Accounting Technician position to monitor the FIRMS input of county departments, schools, and special districts for control and reporting of budgetary programs. The FIRMS control position is key to the budgetary process execution. It is recommended that a closed departmental recruitment be held to fill the position, and the resulting vacancy be deleted to offset costs of the new position.

SERVICES AND SUPPLIES

The increase to this category is primarily due to increases in warrant stock, W-2 costs, and training costs related to GASB implementation and requirements. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84172 Modular Furniture	<u>\$91,000</u>	<u>\$91,000</u>	<u>\$91,000</u>
TOTAL	\$91,000	\$91,000	\$91,000

Modular furniture is recommended to efficiently utilize staff teams for cost/distributions, general accounting, audits, and tax/court accounting functions. Revenue funds from the Recorder's Office Micro-graphic Fees are sufficient to cover the expenditure.

REVENUE

Revenue is anticipated from State Mandated Costs, fees for assessment and collections, accounting services relating to special districts and cities, audits of Special Districts, and cost sharing of warrant stock with the Department of Education, School districts and Merced College.

POLICY IMPLICATIONS

None.

VARIANCE

None.

11100 REVENUE AND REIMBURSEMENT

Revenue and Reimbursement is a division of the Auditor-Controller's Office and was established by minute order of the Board of Supervisors in 1973 to collect and control County accounts receivable.

The Collection Unit operates to effect collection on delinquent County accounts receivable to include the following types: Agriculture Department, HSA Overpayments, Library, Probation, Public Defender Fees, Public Works, Mental Health, Risk Management, Superior Courts, and by special arrangement with the Tax Collector's Department, delinquent Unsecured Property Tax.

EXECUTIVE'S COMMENT

The automated collection system (CUBS) installed at the end of FY 91/92 has increased collections 30% to 50%, reducing operating costs as a percentage of collections and providing a mechanism to accommodate accounts receivable needs in County departments. During FY 97/98, this system was upgraded and converted from a stand alone system to a personal computer-based system to operate on the County's Wide Area Network. Programming to meet the department's custom reports and programming requirements through the CUBS automated collection system have continued through FY 01/02.

In FY 93/94, Revenue and Reimbursement began collecting failure-to-appear fines and civil assessments for Municipal Court. During FY 97/98, the County entered into an agreement with the Courts to collect all deferred payments, installment payments, and failure-to-appear based on the Trial Court Funding legislation, AB 233, which became effective January 1, 1998. Effective May 18, 2000, the Superior Courts transferred the collection of deferred payments, traffic and felony/misdemeanor cases, and failure-to-appear civil assessments to a collection agency. Revenue and Reimbursement continues to collect failure-to-pay.

In July 2000, a contract with Human Services Agency was entered into to collect delinquent overpayments of Welfare benefits, both the backlog accounts and new assignments. In FY 99/00, Revenue and Reimbursement began collecting court-ordered fines for juveniles, and restitution for victims of juvenile crime cases for Probation. Recovery of court case costs are also included in the restitution collection process.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
TRANSACTIONS:				
Accounts Assigned	22,440	26,874	18,260	20,000
Tax Accounts (Off Line)	1,181	711	620	700
Payment Transactions	134,004	128,485	133,156	130,000
Accounts Paid in Full	11,575	11,485	10,516	11,000
Accounts Canceled	*15,552	3,384	1,256	1,200
FTB Offsets	<u>1,312</u>	<u>1,803</u>	<u>1,500</u>	<u>1,500</u>
Total	184,752	170,939	163,808	162,900
Amount Assigned	\$12,615,924	15,717,818	12,763,838	12,500,000
Tax Accounts	<u>506,308</u>	<u>424,046</u>	<u>250,000</u>	<u>300,000</u>
Total Amount Assigned	13,122,232	16,141,864	13,013,838	12,800,000
Amount Canceled	*\$10,452,427	\$1,416,776	\$756,498	750,000
ACCOUNTING:				
Debt Transfers	472	277	340	300
Restitution Warrants	2,186	2,182	2,000	2,000
Court-Ordered Refunds	418	54	50	50
Restitution Holds	102	113	96	100
Criminal Case Audits	7,571	8,046	7,500	7,600
LEGAL PROCESSING:				
Liens and Court Filings	1,285	1,335	1,600	1,700

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - FINANCE

FUND - 1010
 BUDGET UNIT # - 11100
 UNIT TITLE - REVENUE & REIMBURSEMENT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	623,310	692,248	807,590	807,590	807,590
SERVICES & SUPPLIES	158,176	178,311	197,595	197,595	197,595
CAPITAL ASSETS	0	0	49,000	49,000	49,000
GRAND TOTAL	781,486	870,559	1,054,185	1,054,185	1,054,185

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

WORKLOAD INDICATORS (Continued)

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
COURT CALENDAR:				
Hearings Scheduled	311	278	260	300
COLLECTIONS:				
Agriculture Dept	\$4,627	\$2,100	\$2,600	\$3,000
Business/Economic Oppt	260,549	808,991	900,000	900,000
Health Dept	4,590	7,594	7,000	8,500
Human Services Agency	0	197,028 **	190,000	195,000
Library	2,345	2,156	3,000	3,000
Marshal Service Fees	832	1,103	1,132	1,200
Mental Health Dept	12,879	7,248	13,000	15,000
Planning & Community Dev.	21,723	40,636	41,000	40,000
Probation-Ct Or & Rest	394,555	410,534	435,000	450,000
Public Defender	57,255	53,477	52,000	52,000
Public Works	7,027	2,923	7,500	5,000
Sheriff Dept	39,243	36,171	40,000	40,000
Sup Crt-Civil Fees & Sum Rest	116,667	79,840	80,000	85,000
Sup Crt-Trf & Fel/Msd Cases	664,174	115,527 *	60,000	25,000
Sup Crt-CrimCase Fines and Fees	1,277,261	1,783,039	2,000,000	2,000,000
Superior Court-Formal Prob	88,214	117,368	120,000	125,000
Misc Other	<u>21,633</u>	<u>10,441</u>	<u>7,000</u>	<u>7,000</u>
Sub Total	\$2,973,574	\$3,676,176	\$3,959,232	\$3,954,700
Direct Payments to Depts	7,830	155,110	156,000	160,000
R&R Revenue Acct Collections	1,061,581	540,384 *	567,096	581,426
Sub Total	\$4,042,985	\$4,371,670	\$4,682,328	\$4,696,126
Unsecured Prop Tax Collections	218,471	234,476	156,000	160,000
Amt Applied to Pen/Int	(56,183)	(58,869)	(38,750)	(50,000)
GRAND TOTAL	\$4,205,273	\$4,547,277	\$4,799,578	\$4,806,126

* The Courts recalled all Traffic cases assigned to Revenue and Reimbursement.

** Collection efforts began at HSA.

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Rev & Reimbursement Officer	1	1	1	1
Collection Supervisor	1	1	1	1
Accounting Tech	1	1	1	1
Account Clerk III	0	1	1	1
Account Clerk I/II	5	4	4	4
Collection Agent I/II	7	7	7	7
Legal Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME & V/S	16	16	16	16
<u>Extra Help</u>				
EH Acct Clerk I/II	1.0	1.0	1.0	1.0
TOTAL F.T.E.	1.0	1.0	1.0	1.0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	<u>2000/01</u> <u>ALLOCATED</u>	<u>2001/02</u> <u>ALLOCATED</u>	<u>2002/03</u> <u>RECOMMENDED</u>	<u>2002/03</u> <u>APPROVED</u>
TOTAL ALLOCATED	17	17	17	17
TOTAL BUDGETED	17	17	17	17

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Extra Help is requested at the FY 01/02 level and is recommended.

SERVICES AND SUPPLIES

This category has increased slightly due to an increase in Office Expense - Postage related to increases in the average monthly expenses for postage, and Professional and Special Services - Data Processing due to general increases in usage and CUB System maintenance increases. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84172 Modular Furniture	<u>\$49,000</u>	<u>\$49,000</u>	<u>\$49,000</u>
TOTAL	<u>\$49,000</u>	<u>\$49,000</u>	<u>\$49,000</u>

Modular furniture is recommended to provide privacy for collection interview purposes, and to efficiently utilize staff providing counter assistance. Revenue funds from the Recorder's Office Micro-graphic Fees are sufficient to cover the expenditure.

REVENUE

Revenue is increased related to increases in collection fees, restitution fees, and installment fees, while revenue related to the collection of Merced Community Medical Center accounts has decreased. Due to the age of the MCMC accounts, collection is limited to only those accounts that have collection payment agreements already in place.

POLICY IMPLICATIONS

None.

VARIANCE

None.

11200 ASSESSOR

The Assessor prepares an annual assessment roll showing all taxable real and personal property, except public utilities, in Merced County as of January 1. Preparation is in accordance with the California Constitution and the State Revenue and Taxation Code. The roll reflects all allowable exemptions and reappraisals due to new construction and changes of ownership.

In addition, the Assessor must oversee maintenance of the mapping service, administer an audit program so that all audits required by the State of California are completed, and provide appraisals and appraisal data to LAFCO, Planning Department, and other county departments as the need arises.

EXECUTIVE'S COMMENT

During FY 97/98, the Board of Supervisors authorized the Assessor to enter into an agreement with the State of California to access loan funds per AB 719. The Property Tax Administration Program funding expires June 30, 2002. AB 589, a Property Tax Administration Grant Program beginning 2002/03 through 2006/07, with the same amount of funding available, has replaced AB 719. AB 589 currently funds six (6) positions and extra help. Sub-Budget 11201 was established during FY 99/00 Final Budget to track AB 719- funded staffing, services and supplies, and fund distribution. The program has enabled the Assessor's Office to increase efforts to insure the accuracy of the assessment roll and to better serve the public.

In July 2000, the Board of Supervisors approved the implementation of the "California Land Conservation Act" (Williamson Act) in Merced County, a program designed to provide an incentive for farmers and ranchers to remain in agriculture. The Act authorizes a city or county, by contract with the landowner, to limit the use of land to agricultural use or as an agricultural preserve in exchange for reduced property taxes. From the inception through January 2002, 829 Williamson Act contracts have been recorded.

During FY 00/01, the Assessor fully converted to the Megabyte System, an integrated software property tax application designed specifically for the Assessor, Treasurer, and Auditor. During FY 01/02, the Assessor entered into cost-sharing agreements for enhancements to the Megabyte Property Tax System for Base Year Tracking and Manufactured Home/Aircraft Valuation. These enhancements will improve staff productivity and streamline document handling.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Assessments on Unsecured Roll	6,644	6,952	7,000	7,200
Business Division Audits	560	652	690	700
Appraisals required by splits, combinations, re-mapping	1,232	1,572	1,500	1,500
Assessments appealed to Assessment Appeals Board	178	185	165	200
Property statements and exemptions processed	27,100	52,499	52,000	53,000
Examine documents to confirm description and ownership; record new owner and determine if appraisable transfer	8,924	9,756	10,360	11,000
Assessor's parcel maps drawn or revised	242	399	500	500
Section 51(b) appraisals-required when Prop. 13 Base exceeds present Market Value	3,800	3,611	3,425	2,500
Appraisals for outside departments	50	50	50	50
Transfer investigations to comply with Proposition 58 & 60	699	684	710	750

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - FINANCE

FUND - 1010
 BUDGET UNIT # - 11200
 UNIT TITLE - ASSESSOR

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	1,774,000	1,924,481	2,325,720	2,325,720	2,325,720
SERVICES & SUPPLIES	338,277	350,591	455,331	455,331	455,331
CAPITAL ASSETS	4,004	26,795	0	0	0
GRAND TOTAL	2,116,281	2,301,867	2,781,051	2,781,051	2,781,051

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Assessor	1	1	1	1
Assistant Assessor	1	1	1	1
Chief of Mapping & Title Services	1	1	1	1
Chief Auditor/Appraiser	1	1	1	1
Chief Appraiser	1	1	1	1
Auditor Appraiser I/II/III	5	5	5	5
Supervising Appraiser	3	3	2	2
Supervising Auditor/Appraiser	1	1	1	1
Appraiser I/II/III	10	10	10	10
Assistant Title Technician	1	1	1	1
Title Technician	1	1	1	1
CAD Draft Technician I/II	1	1	1	1
Secretary I/II	1	0	0	0
Assessment Services Supervisor	0	1	1	1
Appraiser Assistant	1	1	1	1
Assessment Clerk III	2	2	2	2
Assessment Clerk I/II	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
TOTAL FULL-TIME & V/S	39	39	38	38
<u>Extra Help</u>				
EH Assessment Clerk III	.46	.26	.26	.26
EH Assessment Clerk I/II	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL F.T.E	1.46	.26	.26	.26
TOTAL ALLOCATED	40.46	39.26	38.26	38.26
TOTAL BUDGETED	40.46	39.26	38.26	38.26

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Extra Help and Overtime is required for support of the AB 589 (AB 719) contract with the State and is recommended.

During FY 00/01, as part of the recommendation for implementing the Williamson Act, the department added one (1) Supervising Appraiser, one (1) Appraiser I/II/III, and one (1) Assessment Clerk I/II. In addition, one (1) additional Appraiser I/II/III position was added in lieu of holding one (1) Supervising Appraiser vacant until the Department could better evaluate the workload related to the Williamson Act. It has been requested, and is recommended, that the Supervising Appraiser position be deleted for FY 02/03.

During FY 01/02, the department requested to delete a vacant Secretary I/II position and add an Assessment Services Supervisor to better meet the needs of the department. The new position serves as administrative assistant to the Assessor, supervises support staff, coordinates with other management staff on assessment responsibilities, and performs complex functions related to the automated integrated property system.

SERVICES AND SUPPLIES

This category includes a slight increase in Special Department Expense-Software due to the enhancements for the Megabytes Property Tax System, Office Expense for a 9% increase in postage rates and increased volume of mail, and Maintenance-Equipment for an increase in maintenance agreements. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is derived from the AB 589 (AB 719) Tax Administration Grant Program, sale of microfiche and printouts, sale of maps and property characteristics, and Tax Administration fees. Tax Administration fees are budgeted based on current year-end estimates, with further review at Final Budget.

POLICY IMPLICATIONS

None.

VARIANCE

None.

11300 TAX COLLECTOR

This department collects all real and personal property taxes, including assessments on secured and unsecured rolls, as well as delinquent rolls. This office also collects the supplemental roll property tax and the Motel/Hotel transient occupancy tax.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
<u>TAX STATISTICS</u>				
Redemptions-Secured	6,077	5,746	5,746	5,746
Redemptions-Secured Supp	1,331	1,377	1,377	1,377
Redemptions-Unsecured	2,674	2,786	2,786	2,786
Redemptions-Supp Unsecured	536	571	571	571
Secured Bills	65,736	65,965	66,000	66,000
Unsecured Bills	7,104	7,486	7,486	7,486

PREPARED FORMS

Notices Seq. Del. Bills	10,595	8,204	8,204	8,204
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SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Tax Collector Clerk I/II	3	3	3	3
Account Clerk III	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & V/S	5	5	5	5
<u>Extra Help</u>				
EH Account Clerk II	.41	.39	.00	.00
EH Assistant Processor	<u>.75</u>	<u>.75</u>	<u>1.60</u>	<u>1.60</u>
TOTAL F.T.E.	1.16	1.14	1.60	1.60
TOTAL ALLOCATED	6.16	6.14	6.60	6.60
TOTAL BUDGETED	6.16	6.14	6.60	6.60

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

Extra Help is budgeted at slightly higher levels due to vacancies, staff transitions, and is required to support departmental operations while necessary program changes are made to complete the required modules for the Megabyte tax system.

SERVICES AND SUPPLIES

This category has increased due to increased maintenance costs for the letter opener and copy machine, and an increase in storage fees. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - FINANCE

FUND - 1010
 BUDGET UNIT # - 11300
 UNIT TITLE - TAX COLLECTOR

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	204,999	233,740	249,144	249,144	249,144
SERVICES & SUPPLIES	161,072	165,973	190,689	190,689	190,689
CAPITAL ASSETS	0	3,823	0	0	0
GRAND TOTAL	366,071	403,536	439,833	439,833	439,833

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

CAPITAL ASSETS

None

REVENUE

Revenue is increased for Transient Occupancy Tax collected in FY 95/96 and FY 96/97 previously transferred into a trust fund due to the uncertainty regarding the retroactivity of the *Guardino* decision.

POLICY IMPLICATIONS

Merced County has approved a two (2) percent increase in the local transient occupancy tax (TOT) twice after the passage of Proposition 62, but prior to the State Supreme Court *Guardino* decision. Since FY 95/96, revenues related to these increases have been transferred into a trust fund pending resolution whether the ruling was retroactive. County Counsel recently issued an opinion based upon recent State Supreme Court decisions that present law applies a three year statute of limitations from the point collection of the TOT. Therefore, revenues collected and held for a period of three years or greater without challenge can be safely expended. The Proposed Budget includes a recommendation to begin moving these revenues into the General Fund for one-time projects since this is not ongoing revenue.

VARIANCE

None.

11400 TREASURER

The County Treasurer is governed by State Codes and is responsible for accepting Merced County monies for deposit, maintaining accurate records of receipts and disbursements, and investing County monies.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Deposit Permits Processed	12,911	13,342	13,342	13,192
Verify, Process, & Film Checks for Deposit	296,388	307,617	307,617	315,984
Prepare Deposit Permits	1,200	1,200	1,200	1,200
Process Non-Sufficient Funds Items	537	550	550	550
Previously Redeemed Warrants	454,304	463,163	463,163	477,210
Disbursed Warrant Adjustments	1,312	1,484	1,484	1,450
Process Forgeries	50	50	50	50
Process Stop Payments	494	500	500	746
Reconcile Bank Accounts Monthly	48	48	48	48
Reconcile Investment Accounts Monthly	96	108	108	108

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Tax Coll/Treasurer	1	1	1	1
Assistant Treasurer/Tax Collector	1	1	1	1
Admin. Services Manager	1	1	1	1
Account Clerk III	1	1	1	1
Accounting Technician	1	1	1	1
Accountant I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & V/S	6	6	6	6
TOTAL ALLOCATED	6	6	6	6
TOTAL BUDGETED	6	6	6	6

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

SERVICES AND SUPPLIES

This category has increased based on the need to upgrade the vault alarm system and vault maintenance fees, and increases in bank service charge fees for County bank accounts. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - FINANCE

FUND - 1010
 BUDGET UNIT # - 11400
 UNIT TITLE - TREASURER

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	378,476	353,589	427,691	427,691	427,691
SERVICES & SUPPLIES	73,551	222,113	236,251	236,251	277,561
CAPITAL ASSETS	15,020	0	0	0	0
GRAND TOTAL	467,047	575,702	663,942	663,942	705,252

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES - Total object adjustment \$41,310 increase.

This category is increased primarily for Special Department Expense for the bank fees. Increases for Maintenance, Memberships, and Transportation and Travel are based on revised estimates. Office Expense is decreased based on revised estimates.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$41,310

REVENUE

Revenue for Personnel Services has increased based on FY 00/01 Cost Recovery per Schedule A of the Cost Plan and bank fees reimbursement increased based on revised projections.

POLICY IMPLICATIONS

None.

VARIANCE

None.

11500 GENERAL SERVICES

The Purchasing function of the County is prescribed by California State Government Codes and County Ordinance No. 374. The County Executive Officer (CEO) serves as the Purchasing Agent and is responsible for management and supervision of the General Services Department. The General Services Director who is responsible to the CEO for establishing procedures and maintaining a centralized purchasing function for the County manages the General Services Department on a day-to-day basis. The General Services Department purchases all supplies and property, conducts auction sales of surplus property, maintains central stores, negotiates and monitors contracts, receives and distributes shipments of supplies, manages the Central Duplication-ISF fund, and the Central Mailroom. The General Services Department is also responsible for securing surplus property from the federal and state governments for County use. The Mail room processes incoming mail, prepares outgoing mail, makes appropriate billings, and acts as information desk for the public.

EXECUTIVE'S COMMENT

The County's contract supplier of office products has made available for countywide use the "Can Do" on-line order entry program for ordering office supplies. This system allows County departments the ability to order office supplies through a personal computer on a daily basis with product delivery the next day. General Services, in collaboration with Information Services, continues to update and modify the County On-Line Order Requisition System.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Purchase Orders	3,533	3,822	3,383	3,721
Blanket Purchase Orders	482	566	608	669
Releases	696	711	720	792
Requisitions - Manual	2,455	4,675	5,346	4158
Requisitions - COLORS	4,774	2,686	2,496	3,318
Requisitions - Line Items	21,564	15,667	22,014	23,114
Contracts Issued	72	82	100	100
Contracts Indexed	592	630	650	670
Bids/Request For Proposals				
Processed	40	40	54	60
Packages Mailed	350	396	762	838
Vehicle Registration				
Currently Registered	718	822	**0	**0
New Vehicles	74	50	**0	**0
Vehicles Sold	42	39	**0	**0

**Transferred to DPW/Transportation - Fleet Services August 2001

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
General Services Director	1	1	1	1
Deputy Dir Gen Svcs-Purchasing	1	1	1	1
General Svcs Office Supervisor	1	1	1	1
Buyer I/II	3	3	3	3
Buyer III	0	0	0	0
Secretary II	0	0	0	0
Account Clerk III	1	1	1	0
Accounting Technician	0	0	0	1
Typist Clerk III	2	2	2	2
Typist Clerk I/II	1	1	1	1
Supv. Janitor	0	0	0	1
Lead Janitor	0	0	0	2

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - FINANCE

FUND - 1010
 BUDGET UNIT # - 11500
 UNIT TITLE - GENERAL SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	464,195	493,052	656,492	587,301	1,270,988
SERVICES & SUPPLIES	977,692	1,034,668	1,093,482	1,093,139	1,255,485
INTRAFUND & INTERFUND TRANSFERS	-817,859	-858,986	-942,033	-942,033	-1,373,963
CAPITAL ASSETS	785	6,987	30,000	30,000	30,000
GRAND TOTAL	624,813	675,721	837,941	768,407	1,182,510

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS - Total object adjustment \$683,687 increase.

This category is increased for positions transferred from DPW-Building Services (Budget Unit 16000) to General Services for the janitorial function.

SERVICES AND SUPPLIES - Total object adjustment \$162,346 increase.

This category is increased for expenses related to the transfer of the janitorial function from DPW-Building Services.

INTRAFUND/INTERFUND TRANSFERS - Total object adjustment (\$431,930).

This category is adjusted for Operating Transfers-In related to the transfer of the janitorial function from DPW-Building Services.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$414,103

REVENUE - Total object adjustment \$46,200 increase.

This category is increased for Personnel Services related to the transfer of the janitorial function from DPW-Building Services.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$46,200

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2000/01	2001/02	2002/03	2002/03
	<u>ALLOCATED</u>	<u>ALLOCATED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Janitor	0	0	0	11
Janitor-VS	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>
TOTAL FULL-TIME & V/S	10	10	10	28
TOTAL ALLOCATED	10	10	10	28
TOTAL BUDGETED	10	10	10	28

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

The Department has requested to reclassify one (1) Account Clerk III position to an Accounting Technician. Additionally, the department has requested to add one (1) Buyer III and one (1) Secretary II position. The requested reclassification of the Account Clerk III position is currently under review and recommendations will be provided at Final Budget. The requested addition of a Buyer III and Secretary II are not recommended pending further review at Final Budget.

SERVICES AND SUPPLIES

This category has increased for Office Expense for envelopes, copier supplies, computer supplies, forms, and supplies for the mailing machine, metered mail and postage. Supplies reissued has increased based on historical data and an increase in countywide staff and programs. General Liability is increased based on current and projected County-wide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects the charges levied to utilizing departments in the General Fund for janitorial supplies, special orders, furniture, purchases through the General Stores account, and payments from departments for postage used through the Mail room. Non-General Fund departments are billed directly as a source of revenue. This category is adjusted based on the increase in the charges for metered mail, and to collect revenue from the direct cost of salaries for a Buyer I/II assigned specific duties related to Mental Health.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84101 Surplus Property County	\$25,000	\$25,000	\$25,000
84102 Surplus Property Other	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL	\$30,000	\$30,000	\$30,000

The surplus accounts have been established for the purchase of Federal and State surplus property for County departments, cities, special districts, and other governmental agencies within Merced County.

REVENUE

Revenues are included for rents and concessions and direct revenue received from Non-General fund departments for the General Stores account, metered postage, and sales of fixed assets.

POLICY IMPLICATIONS

None.

VARIANCE

None.

12500 COUNTY COUNSEL

The County Counsel's Office provides legal services and advice to the Board of Supervisors and all County department heads as well as representing and advising special districts requiring the services of the County Counsel's Office. In performing these duties, County Counsel attends all Board of Supervisors, Planning Commission, Retirement Board, Assessment Appeals Board and Management Council meetings. Additionally, this office provides all legal support to the Castle Airport Development Center.

EXECUTIVE'S COMMENT

This office has previously provided legal services for seniors of approximately 35-40 hours per month, which were funded by a state grant through the Area Agency on Aging. At the time of this writing, it is anticipated that HSA will issue a Request For Proposal (RFP) for a contract attorney to provide legal services to seniors through Area Agency on Aging. Pending the outcome of the RFP process, staff associated with legal services for seniors may need to be reviewed.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
<u>COURT APPEARANCES:</u>				
Juvenile	1,031	1,059	1,350	1,500
Conservatorships, Hearings or Trials	243	395	295	345
Hearings, Depositions, Motions, Bails Bonds, Civil Penalty Assessments	173	54	60	54
Trials	8	7	3	6
<u>OTHER:</u>				
Grievances (Countywide)	4	5	4	6
BAIs/Agreements Reviewed	1,500	1,480	1,645	1,824
Active Tort Cases	132	161	70	186
Formal Opinions Generated	19	22	12	14
Active Juvenile Appeals	6	4	4	6
Active Personnel Matters	3	5	6	6

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Co. Counsel	1	1	1	1
Asst. Co. Counsel	1	1	1	1
Sr. Dep. Co. Counsel	1	1	1	1
Deputy Co. Counsel IV-A	1	0	0	0
Deputy Co. Counsel I/II/III/IV	3	4	4	4
Co. Counsel Office Supv.	1	1	1	1
Legal Secretary	1	1	1	1
Legal Assistant	1	1	1	1
Legal Clerk I/II-VS	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	11	11	11	11
TOTAL ALLOCATED	11	11	11	11
TOTAL BUDGETED	11	11	11	11

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - COUNSEL

FUND - 1010
 BUDGET UNIT # - 12500
 UNIT TITLE - COUNTY COUNSEL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	882,504	962,689	1,164,574	1,164,574	1,206,418
SERVICES & SUPPLIES	580,489	156,812	81,087	81,087	112,087
OTHER CHARGES	0	-6	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-193,575	-260,034	-293,448	-293,448	-293,448
CAPITAL ASSETS	0	0	6,500	6,500	6,500
GRAND TOTAL	1,269,418	859,461	958,713	958,713	1,031,557

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS - Total object adjustment \$41,844 increase.

This category is increased for Vacation and Sick Leave Payoff based on revised estimates.

SERVICES AND SUPPLIES - Total object adjustment \$31,000 increase.

This category is increased for Legal Services for revised legal fees.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$72,844

SALARIES AND EMPLOYEE BENEFITS (Continued)

During FY 01/02, the temporary classification of Deputy County Counsel IV-A was eliminated when it equaled the salary range of the Deputy County Counsel IV. The incumbent then became a Deputy County Counsel IV.

SERVICES AND SUPPLIES

This category has slightly increased in Communications based on actual usage and Office Expense-General due to an increase in postage rates. Special Department Expense-Software has increased for updates to case management, forms, and deposition summary software programs. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects the interdepartmental agreement with HSA for the cost of legal services provided by (2) Deputy County Counsel Attorney IV, Prop 10 legal services, and legal services for seniors provided to Area Agency on Aging. This category may be adjusted at Final Budget based on the outcome of the RFP for HSA. County Counsel may continue to provide a portion of the 35-40 hours per month legal services for seniors if a contract attorney is not available through HSA.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84072 1 Copy Machine	<u>\$6,500</u>	<u>\$6,500</u>	<u>\$6,500</u>
TOTAL	\$6,500	\$6,500	\$6,500

A new copy machine is necessary to replace a machine that is over five years old. The current machine is requiring extensive repairs, and usage is unreliable and slow.

REVENUE

This category has slightly increased in Personnel Services, and remains at prior year level in Legal Services, Public Administrator Estate Fees, and donations received from seniors for legal services. Pending the outcome of the RFP process, the estimated revenue for donations received from seniors may be adjusted at Final Budget.

POLICY IMPLICATIONS

None.

VARIANCE

None.

13000 MANAGEMENT SERVICES

During FY 98/99, Human Resources was integrated with several administration functions. Management Services a division of the CEO department is responsibility for all personnel functions, risk management, health benefits; and, the oversight of departmental budget development/execution and program administration.

EXECUTIVE'S COMMENT

During FY 01/02, efforts in Management Services were focused on the negotiation of new multi-year labor contracts and the development of recruitment tools on the Internet. Turnover in various positions has slowed progress on these projects, however, recruitments are now posted on the Merced County website and regularly updated. Efforts will continue in FY 02/03 to develop an on-line application process, which will interface with the existing applicant tracking system. The recruitment and selection workload in Management Services remains consistently at a high volume.

Negotiations with the employee bargaining groups have been completed and include multi-year contracts. The Management Training program implemented in 2000 continues and needs further staff time devoted to updating materials and developing additional training sessions. With labor contracts in place, it is expected staff will be able to turn their attention to training needs and improvement of internal procedures. A complete revision to the format of the Human Resources Rules and Regulations as well as an outside FLSA audit is planned for FY 02/03.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
<u>CLASSIFICATION AND PAY</u>				
Authorized Positions	2,100	2,323	2,500	2,635
Class Specifications/ Modifications/Changes	200	150	150	150
a. Classification/organizational Reviews/Additional Positions	125	125	125	125
b. Major compensation Reviews;	180	100	100	100

RECRUITMENT AND SELECTION

Apps. Processed	10,200	11,500	12,000	12,500
Lists Certified to Depts.	700	750	775	850
Recruitments	220	250	260	350
Continuous Recruitments	110	125	125	140
Oral Panels Convened	60	60	60	60

EMPLOYER/EMPLOYEE RELATIONS

Meet/Confer Sessions	50	75	40	5
Appeal Hearings	2	2	2	3
Grievances Convened	5	3	3	3
IHO Hearings	1	1	1	1
Section XX Hearings	1	1	1	1
EHO Hearings	5	5	5	5

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
*Assistant CEO	0	1	1	1
Assistant CAO	1	0	0	0
Management Analyst I/II/III	4	4	4	4
Personnel Technician I/II	2	2	2	2
Management Serv. Office Sup.	1	1	1	1
Payroll Technician	1	1	1	1
Support Services Assistant	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	11	11	11	11

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PERSONNEL

FUND - 1010
 BUDGET UNIT # - 13000
 UNIT TITLE - MANAGEMENT SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	628,008	732,314	830,684	830,684	830,684
SERVICES & SUPPLIES	261,755	221,577	417,823	417,823	447,823
INTRAFUND & INTERFUND TRANSFERS	-30,760	-31,803	-28,750	-28,750	-28,750
GRAND TOTAL	859,003	922,088	1,219,757	1,219,757	1,249,757

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES - Total object adjustment \$30,000 increase.

This category is increased for Professional and Special Services for an audit of the personnel function.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$30,000

SALARIES AND EMPLOYEE BENEFITS (Continued)

	<u>2000/01</u> <u>ALLOCATED</u>	<u>2001/02</u> <u>ALLOCATED</u>	<u>2002/03</u> <u>RECOMMENDED</u>	<u>2002/03</u> <u>APPROVED</u>
TOTAL ALLOCATED	11	11	11	11
TOTAL BUDGETED	11	11	11	11

* During FY 01/02 the Board changed the classification of Assistant CAO to Assistant CEO.

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, estimates related to the meet and confer process, an estimated increase in health insurance rates and retirement-prior year service costs, and recommendations from an actuarial study for retirement rates.

SERVICES AND SUPPLIES

This category is increased for General Liability based on current and projected countywide claims. Projected Office Expense needs is based on the actual cost of materials in FY 01/02 and the on-going high volume of recruitments. Special Department Expense-Psychological Evaluations is increased for a Contract with Dr. Hamm that was previously administered through Mental Health. Professional and Special Services-Actuarial is decreased due to completion of an actuarial in FY 01/02. Professional and Special Services-Contractual is decreased due to multi-year contract with bargaining unit in FY 01/02. Information Services is increased to allow for further development of Internet access in relationship to the recruitment process.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

These accounts reflect anticipated reimbursement from departments for training classes, appeal hearings and fingerprinting which Management Services pays and then bills each department.

CAPITAL ASSETS

None.

REVENUE

Revenue is anticipated from transcripts and other records provided to employee groups or the public.

POLICY IMPLICATIONS

None.

VARIANCE

None.

13100 EMPLOYEE DEVELOPMENT

This unit was established to assist County departments in ensuring nondiscrimination and in developing and implementing the Equal Employment Opportunity Program for compliance with State and Federal law. Monitoring efforts involve work force analysis, utilization analysis, qualification assessment, analysis of recruitment and selection procedures, disciplinary actions and progress towards goals.

WORKLOAD INDICATORS

	<u>1999/00</u> <u>ACTUAL</u>	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>EXTENDED</u>	<u>2002/03</u> <u>PROJECTED</u>
<u>DFEH</u>				
Formal Allegations	7	3	8	8
Investigations	6	3	8	8
Hearings	2	0	0	0
<u>EEOC</u>				
Formal Allegations	2	3	4	4
Investigations	2	3	4	4
Hearings	0	0	0	0
<u>Civil Rights</u>				
EEO1-Reports	3	3	3	3
EEO4-Reports	1	1	1	1
<u>Other</u>				
Conflict Resolution	10	10	10	10
Contract Review	165	170	180	185
<u>Training</u>				
Conflict Resolution	27	31	35	40
Sexual Harassment	42	44	45	52
New Emp. Orientation	12	12	12	12

SALARIES AND EMPLOYEE BENEFITS

	<u>2000/01</u> <u>ALLOCATED</u>	<u>2001/02</u> <u>ALLOCATED</u>	<u>2002/03</u> <u>RECOMMENDED</u>	<u>2002/03</u> <u>APPROVED</u>
Affirmative Action/Eq. Emp. Officer	1	1	1	1
Secretary I/II	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$
TOTAL FULL-TIME & VS	2	2	2	2
TOTAL ALLOCATED	2	2	2	2
TOTAL BUDGETED	2	2	2	2

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

SERVICES AND SUPPLIES

The Service and Supply accounts are increased for FY 02/03 due to Professional and Special Services for anticipated Countywide training. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PERSONNEL

FUND - 1010
 BUDGET UNIT # - 13100
 UNIT TITLE - EMPLOYEE DEVELOPMENT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	141,886	139,037	155,591	155,591	155,591
SERVICES & SUPPLIES	5,564	8,490	164,413	164,413	164,413
CAPITAL ASSETS	0	0	0	0	3,500
GRAND TOTAL	147,450	147,527	320,004	320,004	323,504

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

CAPITAL ASSETS - Total object adjustment \$3,500 increase.

This category is increased for Capital Asset #84213 - (1) Workstation to provide for an effective and efficient use of the office space.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$3,500

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84213 1 Workstation	<u>\$0</u>	<u>\$0</u>	<u>\$3,500</u>
TOTAL	\$0	\$0	\$3,500

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

14000 REGISTRAR OF VOTERS

The Auditor-Controller-County Clerk serves as the Registrar of Voters and is responsible for the registration of all eligible people in the county who wish to register to vote. Other responsibilities of the Registrar include conducting state, county, school, and special district elections, maintaining indices of voters, furnishing indices of voters to jurisdictions conducting elections, receiving nomination papers and tabulating results of elections.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Elections	6	2	4	3
Registered Voters	82,000	79,000	87,000	90,000
Purges	0	1	0	1
Voters Purged	0	6,000	0	6,000
Precinct Worker Classes	5	4	8	4
Nomination Papers Filed & Issued	400	400	400	400
Candidate Statements Filed	45	40	45	45
State Referendums Initiative Pet.	2,000	2,000	2,000	2,000
Signatures Verified	20,000	20,000	20,000	20,000
Recall Petitions	0	0	50	50
In-Lieu Petitions	4,000	0	5,000	0
Signatures Verified, Petitions	50,000	0	60,000	0
Campaign Statements #400 Series	1,200	1,200	1,200	1,200
Annexations	60	100	100	100

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Deputy Registrar of Voters	1	1	1	1
Election Clerk III	1	1	1	1
Election Clerk I/II	1	1	1	1
Election Clerk I/II V/S	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & V/S	4	4	4	4
<u>Extra Help</u>				
EH Election Clerk	.50	.50	.50	.50
EH Elections Worker	<u>.75</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
TOTAL F.T.E.	1.25	.50	.50	.50
TOTAL ALLOCATED	5.25	4.50	4.50	4.50
TOTAL BUDGETED	5.25	4.50	4.50	4.50

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Extra Help is requested and recommended for a voter purge pursuant to California Elections Code Section 2200.

SERVICES AND SUPPLIES

This category has increased based on Office Expense-Postage for a voter purge as part of maintaining the voter registration indexes, and Transportation and Travel for staff to attend an annual Clerks and Election Official Conference and New Law Workshop. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - ELECTIONS

FUND - 1010
 BUDGET UNIT # - 14000
 UNIT TITLE - REGISTRAR OF VOTERS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	123,749	135,694	178,419	178,419	178,419
SERVICES & SUPPLIES	35,141	37,272	87,598	87,598	87,598
CAPITAL ASSETS	1,595	0	0	0	1,408,395
GRAND TOTAL	160,485	172,966	266,017	266,017	1,674,412

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

CAPITAL ASSETS - Total object adjustment \$1,408,395 increase.

This category is increased for Capital Asset #84214 - (1) Voting System to implement a touch screen voting system.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$1,408,395

REVENUE - Total object adjustment \$1,056,295 increase.

This category is increased for State Other Revenue to anticipate Proposition 41 grant funds for the voting system.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$1,056,295

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84214 Voting System	<u>\$0</u>	<u>\$0</u>	<u>\$1,408,395</u>
TOTAL	\$0	\$0	\$1,408,395

REVENUE

Decreased revenue in Election Services is based on fewer requests for voter information from candidates in a non-election year, and slightly decreased in estimated reimbursement for costs (Voter Registration by Mail) mandated by the State.

POLICY IMPLICATIONS

None.

VARIANCE

None.

14200 ELECTIONS

The Auditor-Controller-County Clerk serves as the Registrar of Voters and is charged with the duty of conducting any statewide or regular election prescribed by law. The primary election, held in March or June of each even-numbered year, and the general election, held in November of each even-numbered year, are a financial responsibility of the County General Fund. Special Elections are specific elections held for various entities: county, city, college elections, municipal elections, and special district elections. These special elections are paid for by the entity requiring the election services, except in cases where the election is ordered by the Board of Supervisors as a County cost.

WORKLOAD INDICATORS

See Budget Unit 14000 Registrar of Voters. General and/or primary elections drive the workload for this budget unit. One such election is conducted during each fiscal year.

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
<u>Extra Help</u>				
EH Data Entry Operator	.15	.26	.00	.00
EH Election Technician	1.35	1.07	.13	.13
EH Elections Clerk I/II	.00	.54	1.00	1.00
EH Election Worker	<u>.75</u>	<u>.00</u>	<u>.75</u>	<u>.75</u>
TOTAL F.T.E	2.25	1.87	1.88	1.88
TOTAL ALLOCATED	2.25	1.87	1.88	1.88
TOTAL BUDGETED	2.25	1.87	1.88	1.88

The personnel in this unit are Extra Help, hired to work before, during, and after the scheduled election. Extra Help, to include Extra Help Elections Clerk I/II, is requested and recommended based on the anticipated high volume voter turnout and increase in absentee ballots for the General Election in November 2002.

SERVICES AND SUPPLIES

This category is increased based on increases in Rents & Leases-Structures due to the anticipated utilization of every polling place for the General Election in November of 2002. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None

REVENUE

Revenue is anticipated from various entities to pay for special elections and reimbursement from the state for mandated costs. State mandated costs are based on prior year estimated claims. Less revenue in Election Services is anticipated than for FY 01/02 due to less candidate filing fees in a non-primary election year.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - ELECTIONS

FUND - 1010
 BUDGET UNIT # - 14200
 UNIT TITLE - ELECTIONS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	29,774	42,225	35,955	35,955	35,955
SERVICES & SUPPLIES	129,783	352,253	200,152	200,152	200,152
GRAND TOTAL	159,557	394,478	236,107	236,107	236,107

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

POLICY IMPLICATIONS

None.

VARIANCE

None.

15000 RADIO COMMUNICATIONS

The Radio Communications budget unit provides County departments with countywide radio and microwave communication and related services for both routine and emergency operations. Additional functions of this budget unit are to provide monthly maintenance and airtime billing.

EXECUTIVE'S COMMENT

Governmental Accounting Standards Board (GASB) Statement No. 34 specifies how special revenue funds, that are restricted to a specific purpose, should be tracked. Budget Unit 15000, Radio Communication, falls under the category of a special revenue fund and Statement 34 mandates it should be a separate account outside the general fund. This change will facilitate the Auditor/Controller's necessity to comply with the new standards of governmental accounting and financial reporting. Therefore, a new Budget Unit, 75700, was established to track revenue and Budget Unit 15000 is no longer required.

WORKLOAD INDICATORS

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - COMMUNICATION

FUND - 1010
 BUDGET UNIT # - 15000
 UNIT TITLE - RADIO COMMUNICATIONS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	71,158	83,471	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-63,702	-80,583	0	0	0
GRAND TOTAL	7,456	2,888	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

15100 COMMUNICATIONS

This budget unit was established in FY 86/87 to centralize administration of County telecommunications services. Staff is responsible for equipment inventory, management of most County telephones, cellular telephones, radios, pagers, and related equipment. In addition, staff provides services for telecommunications systems and network consulting, systems monitoring, equipment evaluation, special duties and administrative support. General Services/Communications is the controlling agency for the State of California's 9-1-1 program for the County and local Public Answering Safety Point agencies, and is responsible to ensure continuous updates to the state's Master Street Address Guide. The office offers centralized accounts payable to outside service providers.

EXECUTIVE'S COMMENT

Governmental Accounting Standards Board (GASB) Statement No. 34 specifies how special revenue funds, that are restricted to a specific purpose, should be tracked. Budget Unit 15100, Communications, falls under the category of a special revenue fund and Statement 34 mandates it should be a separate account outside the general fund. This change will facilitate the Auditor/Controller's necessity to comply with the new standards of governmental accounting and financial reporting. Therefore, a new Budget Unit, 75700, was established to track revenue and Budget Unit 15100 is no longer required.

WORKLOAD INDICATORS

None.

SALARIES AND EMPLOYEE BENEFITS

	<u>2000/01</u> <u>ALLOCATED</u>	<u>2001/02</u> <u>ALLOCATED</u>	<u>2002/03</u> <u>RECOMMENDED</u>	<u>2002/03</u> <u>APPROVED</u>
Communication Assistant	1	0	0	0
Communication Coordinator	0	1	1	0
Account Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
TOTAL FULL-TIME & V-S	2	2	2	0
<u>Extra Help</u>				
Extra Help /account Clerk	<u>.5</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ALLOCATED	2.5	2	2	0
TOTAL BUDGETED	2.5	2	2	0

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - COMMUNICATION

FUND - 1010
 BUDGET UNIT # - 15100
 UNIT TITLE - COMMUNICATIONS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	58,936	77,737	0	0	0
SERVICES & SUPPLIES	505,655	535,865	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-483,899	-494,891	0	0	0
CAPITAL ASSETS	46,504	43,025	0	0	0
GRAND TOTAL	127,196	161,736	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

POLICY IMPLICATIONS

None.

VARIANCE

None.

16000 DPW-BUILDING SERVICES DIVISION

The Building Services Division of the Department of Public Works is responsible for maintenance and repair of existing County buildings.

EXECUTIVE'S COMMENT

Over the past couple of years, efforts have been made to address countywide preventative maintenance needs and the replacement of major mechanical systems. In FY 00/01 the Board adopted a five-year Capitol Improvement Plan, which includes deferred maintenance projects as well as Capitol projects. This Plan is reviewed annually.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Non-Scheduled Maint. Work Requests (includes emergencies)	1,602	1,712	1,800	1980
Preventative Maintenance Inspections	136	151	166	182
Sandy Mush Non-Scheduled Requests	852	875	950	1000
Sandy Mush Scheduled Service Calls	450	458	503	554
Partial Bldg. Maint.	8	8	8	8
Full Bldg. Maint. (# of Bldgs.)	83	83	84	84
Full Maint. Bldgs.- 24 hr. operations	12	12	12	12
Scheduled Paint & Roof Repair Projects	70	41	51	56
Non-scheduled Paint & Roof Projects	88	97	107	115

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Building Services Mgr.	1	1	1	1
Plant Mech Tech. Supv.	1	1	1	1
Building Maint. Supv.	1	1	1	1
Bldg. Maint. Wkr. III	2	2	2	2
Bldg. Maint. Wkr. I/II	1	1	1	1
Plant Mech. Tech. I/II	3	3	3	3
Correctional Maintenance Worker	1	2	2	2
Maintenance Painter	1	1	1	1
Lead Maintenance Painter	1	1	1	1
Supv. Janitor	1	1	1	0
Lead Janitor	2	2	2	0
Janitor	11	11	11	0
Janitor-VS	3	4	4	0
Typist Clerk III	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & V-S	30	32	32	14
<u>Extra Help</u>				
Extra Help Janitor	.5	.5	.5	.0
TOTAL ALLOCATED	30.5	32.5	32.5	14.0
TOTAL BUDGETED	30.5	32.5	32.5	14.0

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

For FY 02/03, the department is requesting the addition of one (1) variable shift Janitor to provide services to Family Support, which is not recommended pending further review at Final Budget. Also requested is a review

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PROPERTY MANAGEMENT

FUND - 1010
 BUDGET UNIT # - 16000
 UNIT TITLE - DPW-BUILDING SERVICES DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	1,310,801	1,443,308	1,590,762	1,567,650	883,963
SERVICES & SUPPLIES	1,994,617	2,000,260	2,198,039	2,197,933	2,035,424
INTRAFUND & INTERFUND TRANSFERS	-1,681,428	-1,781,799	-1,859,540	-1,859,540	-1,427,610
CAPITAL ASSETS	0	1,935,060	0	0	0
GRAND TOTAL	1,623,990	3,596,829	1,929,261	1,906,043	1,491,777

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS - Total object adjustment (\$683,687) decrease.

This category is decreased for positions transferred from DPW-Building Services to General Services (Budget Unit 11505) for the janitorial function.

SERVICES AND SUPPLIES - Total object adjustment (\$162,509) decrease.

This category is decreased for expenses related to the transfer of the janitorial function to General Services.

INTRAFUND/INTERFUND TRANSFERS - Total object adjustment \$431,930.

This category is adjusted for Operating Transfers-In related to the transfer of the janitorial function to General Services.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - (\$414,266)

REVENUE - Total object adjustment (\$46,200) decrease.

This category is decreased for Personnel Services related to the transfer of the janitorial function to General Services.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - (\$46,200)

SALARIES AND EMPLOYEE BENEFITS (Continued)

of the Typist Clerk III classification. This study is underway with recommendations forthcoming at Final Budget.

SERVICES AND SUPPLIES

Overall this category is decreased primarily due to decrease in utilities projected for FY 02/03 due to the Energy Retrofit Project completed during FY 01/02. General Liability is increased based on current and projected Countywide claims. Maintenance-Equipment is increased for one-time costs to repair and certify a Hi-lift Truck. Appropriations will be reviewed again at Final Budget to determine if further adjustments are necessary.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects reimbursement for janitorial, maintenance and utility expenses for the Human Services Agency, GAIN Building, PITD, DA-Family Support, all County Owned Library Buildings, Mental Health, Health, Senior Center, the Main Jail, and Sandy Mush Facility. Overall this category is increased for FY 02/03 due primarily to increased services for Family Support.

CAPITAL ASSETS

None.

REVENUE

Revenue includes rent received from vending machines and telephones at various locations along with monies received from the USDA for the use of the Ag Center and Merced Monuments. Personnel Services reflects billing for services to various County offices including janitorial services to the Courts. Overall this category is decreased for FY 02/03, primarily due to one-time loan proceeds realized in FY 01/02 as part of the energy retrofit project.

POLICY IMPLICATIONS

None.

VARIANCE

None.

16200 TAXES AND ASSESSMENTS

This budget unit is administered by the County Auditor and provides funds to pay for Social Security Administration costs to cover services by the Social Security Division of Public Employees' Retirement System in administering Social Security agreements for public entities in the State of California.

WORKLOAD INDICATORS

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

CAPITAL ASSETS

None.

OTHER CHARGES

The amounts contained in this category are for the administration of the Social Security agreements by the Public Employees Retirement Systems (PERS).

INTRAFUND AND INTERFUND TRANSFERS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PROPERTY MANAGEMENT

FUND - 1010
 BUDGET UNIT # - 16200
 UNIT TITLE - TAXES AND ASSESSMENTS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	154	0	0	0	0
OTHER CHARGES	0	-1	500	500	500
GRAND TOTAL	154	-1	500	500	500

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

17000 CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program includes new facilities, major remodeling and/or additions to existing structures, and maintenance projects with an estimated cost of \$10,000 or more. Major capital projects with revenue support from other sources than general revenue are appropriated in separate budget units.

EXECUTIVE'S COMMENT

The County's ability to fund and carry out a comprehensive capital improvement program has been virtually eliminated over the years due to overall fiscal constraints. In FY 98/99, funding was included to develop a Five Year Capital Improvement Plan to begin developing a strategy to address the County's capital facility needs and deferred maintenance needs. During FY 00/01, the Board adopted a Five Year Capital Improvement Plan. For FY 02/03, each of the projects has been reviewed with recommendations presented to the Board at Proposed Budget.

SERVICES AND SUPPLIES

Appropriations are included for \$ 315,000 for a financial advisor and other finance team members to assist the County through the evaluation, legal and underwriting process of financing the new Development Services Facility. \$50,000 is included to reimburse the DPW - Professional Services for costs associated with the preliminary design and cost estimated for General Fund projects. \$75,000 is included costs related to the road and infrastructure valuation process as required under GASB Statement 34.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers for FY 02/03 includes \$184,870 of billing to HSA and \$68,568 to Mental Health.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
87155 Board Chambers Reconfiguration	0	0	\$ 75,000
87156 County-wide Facility Master Plan	0	0	350,000
87310 So. Dos Palos Park/Irrigation	0	0	13,740
87311 Snelling Courthouse Re-roof	0	0	16,000
87340 Delhi Senior Center Re-roof	14,100	14,100	14,100
87342 Delhi Senior Center Parking Lot	33,448	33,448	33,448
87343 LB VETS Mem Parking Lot	29,000	29,000	29,000
87345 Merced VETS MEM Bldg	62,785	62,785	62,785
87346 Courthouse Park VETS-Monuments	19,000	19,000	19,000
87347 Plaster Restoration Courthouse	58,200	58,200	58,200
87351 MH Marie Green Courtyard	6,418	6,418	6,418
87357 Coroners Office Re-roof	21,000	21,000	21,000
87358 Marie Green Security	44,300	44,300	44,300
87371 MH Exterior Light Install	17,850	17,850	17,850
87374 HSA-Exhaust Fans Restroom	13,870	13,870	13,870
87377 HSA-Electrical	43,250	43,250	43,250
87378 HSA-Modify Roof Drainage-Bldg 3	17,750	17,750	17,750
87380 HSA-Wiring Upgrade	110,000	110,000	110,000
87381 Cherish Kitchen Repairs	40,040	40,040	40,040
87383 Gustine-HVAC	42,750	42,750	42,750
87419 Development Services Facility	600,000	600,000	600,000
87912 Community and Veterans Halls	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
TOTAL	\$1,193,761	\$1,193,761	\$1,648,501

These projects are recommended pending further review at Final Budget. The Development Services Facility is to develop a One-Stop Shop for the Planning and Public Works Departments. \$400,000 was programmed into this account for FY 01/02. For FY 02/03, an additional \$600,000 is recommended.

The Mental Health and HSA projects are requested to address maintenance, safety and facility expansion needs.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:

FUNCTION - GENERAL
 ACTIVITY - PLANT ACQUISITION

FUND - 1010
 BUDGET UNIT # - 17000
 UNIT TITLE - CAPITAL IMPROVEMENT PROGRAM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	113,710	60,793	440,000	440,000	390,000
INTRAFUND & INTERFUND TRANSFERS	-907,802	-740,670	-247,020	-247,020	-1,437,241
CAPITAL ASSETS	1,963,680	2,474,133	1,193,761	1,193,761	1,648,501
GRAND TOTAL	1,169,588	1,794,256	1,386,741	1,386,741	601,260

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES - Total object adjustment (\$50,000) decrease.

This category is decreased for Professional and Special Services based on revised estimates.

INTRAFUND/INTERFUND TRANSFERS - Total object adjustment (\$1,190,221).

This category is adjusted for Transfers-In for HSA payments from prior year projects, District Projects related to South Dos Palos Park Irrigation System, and Mental Health revised estimates.

CAPITAL ASSETS - Total object adjustment \$454,740 increase.

This category is increased for Capital Improvement Projects # 87156 - Countywide Facilities Master Plan, # 87155 - Board Chambers Reconfiguration, and # 87310 - So. Dos Palos Park Irrigation System. Capital Asset # 87311 - Snelling Courthouse was created.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - (\$785,481)

REVENUE - Total object adjustment \$256,084 increase.

This category is increased for Other Revenue for reimbursement from the University of California for services to Castle Building 1200, and AB 719 Property Tax Administration revenues to complete the workstation project in FY 02/03.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$256,084

CAPITAL ASSETS (Continued)

The Marie Green Inner Courtyard provides additional funding needed to complete a project approved in FY 01/02. The remaining projects are to address deferred maintenance such as roofing, air-conditioning, electrical, and other critical maintenance needs on County and unincorporated community facilities.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

17100 DISTRICT PROJECTS

This budget unit was originally established as part of the FY 84/85 budget for minor maintenance needs, capital projects or special projects within the supervisorial districts. During FY 86/87, the allocation was suspended as part of the overall effort to meet budget needs after the elimination of General Revenue Sharing. In FY 99/00, an allocation of \$50,000 was made in this account to be distributed evenly among the five supervisorial districts, and was continued for FY 00/01. For FY 01/02 the allocation was increased to \$125,000.

SALARIES AND BENEFITS

None.

SERVICES AND SUPPLIES

For FY 02/03 an appropriation of \$125,000 is recommended to be distributed evenly among the five supervisorial districts.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PLANT ACQUISITION

FUND - 1010
 BUDGET UNIT # - 17100
 UNIT TITLE - DISTRICT PROJECTS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	3,240	16,664	125,000	125,000	91,960
OTHER CHARGES	1,000	8,407	0	0	3,300
INTRAFUND & INTERFUND TRANSFERS	1,920	0	0	0	29,740
CAPITAL ASSETS	0	8,413	0	0	0
GRAND TOTAL	6,160	33,484	125,000	125,000	125,000

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES - Total object adjustment (\$33,040) decrease.

This category is decreased primarily for Special Department Expense for the Library for Work With Books project, Planada MAC for landscape improvement, Castle Air Museum for the Traveling Vietnam Memorial, and the transfer of South Dos Palos Park Irrigation Capital Improvement Project to Budget Unit 17000.

OTHER CHARGES - Total object adjustment \$3,300 increase.

This category is increased for Contributions to Other Agencies to transfer project appropriations.

INTRAFUND/INTERFUND TRANSFERS - Total object adjustment \$29,740.

This category is adjusted for Operating Transfers Out for contributions for the Library for Work With Books project and the transfer of South Dos Palos Park Irrigation Project to Budget Unit 17000.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$0

17200 CAPITAL PROJECTS - CORRECTIONAL FACILITY

This budget unit was originally established as an accounting mechanism for construction of the Merced County Correctional Facility on Sandy Mush Road, which was a major capital project financed partially by borrowed funds. The budget unit will continue to be used for major capital projects related to adult correctional facilities.

EXECUTIVE'S COMMENT

During FY 00/01 the Board approved the addition of two (2) male dormitories to be constructed at the Sandy Mush Facility. The funding for this project will be encumbered as construction is expected to be completed during FY 02/03.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PLANT ACQUISITION

FUND - 1810
 BUDGET UNIT # - 17200
 UNIT TITLE - CAPITAL PROJ-CORRECTIONAL FACILITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
CAPITAL ASSETS	45,953	689,915	0	0	0
GRAND TOTAL	45,953	689,915	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

REVENUE - Total object adjustment \$729,020 increase.

This category is increased for State Aid For Construction based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$729,020

17300 - CAPITAL PROJECTS - MENTAL HEALTH FACILITY

This budget unit was established specifically for the construction of the Marie Green Psychiatric Facility, which was completed in 1998. During FY 99/00, appropriations were included for project planning and architectural services for a new Mental Health Facility. In FY 00/01, funding was appropriated to continue the design work and environmental process for the new facility. Due to changes in the scope of the projects, funding will be encumbered for FY 02/03.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PLANT ACQUISITION

FUND - 1811
 BUDGET UNIT # - 17300
 UNIT TITLE - CAPITAL PROJ-MENTAL HEALTH FACILITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
INTRAFUND & INTERFUND TRANSFERS	-5,232	-327	0	0	0
CAPITAL ASSETS	27,994	1,798	0	0	0
GRAND TOTAL	22,762	1,471	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

REVENUE - Total object adjustment \$729,020 increase.

This category is increased for State Aid For Construction based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$729,020

17400 CAPITAL PROJECTS - JUSTICE FACILITY

This budget unit was established as an accounting mechanism for the construction of a new County Justice Facility. Funds for this project are to come from the Courthouse Construction Trust Fund in which incremental fine assessments have accumulated over the years. These monies combined with debt financing were to be used to construct the facility. It is planned that future fine assessments from the Courthouse Construction Fund will be dedicated to debt service on the facility and no General Fund dollars will be required.

EXECUTIVE'S COMMENT

This project was put out for construction bid during FY 94/95. While that process was underway, an analysis of revenue flow to the Courthouse Construction Trust Fund found it to be insufficient to cover the debt service needed. It was determined the primary cause of reduction in revenue to the trust funds stemmed from legislative changes to Trial Court Funding which reconfigured the fine/assessment/fee structure. The changing of traffic school charges from "fines" to "fees" was probably the most significant contributor to the revenue reduction. Efforts began in FY 95/96 and have continued to achieve a legislative change, which would enable this project to move forward. However, such efforts have not been successful. Discussions have been in progress with the Courts to develop alternate plans to improve the Justice facilities within the revenues available to fund this project.

The Courts have recently identified funding that may be used toward future debt service payments. Discussions are currently in progress with the Administrative Office of the Court to regarding a legislative effort in the 2002 Legislative Session that would provide certainty to any resources used to finance debt service payments on a new facility.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PLANT ACQUISITION

FUND - 1812
 BUDGET UNIT # - 17400
 UNIT TITLE - CAPITAL PROJ-JUSTICE FACILITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
CAPITAL ASSETS	102,262	67,177	0	0	0
GRAND TOTAL	102,262	67,177	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

REVENUE - Total object adjustment \$298,808 increase.

This category is increased for Mental Health - Realignment based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$298,808

17500 CAPITAL PROJECTS - FIRE FACILITIES

This budget unit was established in June 1991, to account for fees collected under the Interim Fire Facilities Impact Fee program. It is also used to account for major fire facility improvement projects.

EXECUTIVE'S COMMENT

In September 2001 the Board directed the Fire Chief to return with proposals for a fire station in the Beachwood/Franklin area and the relocation of the main fire facility to include the equipment shop and main dispatch facility staffing issues. Identified alternatives are anticipated to be presented at Proposed Budget, with potential adjustments forthcoming at Final Budget. For FY 02/03, an appropriation is recommended for Schematic Design and Design Development Phases for a fire station to be located in the Beechwood/Franklin area. Discussions continue between Public Works and Fire for the planning of a new station and the potential feasibility of a station at Castle Airport Development Center.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
87389 Beechwood/Franklin Fire Station	\$160,000	\$160,000	\$160,000
TOTAL	\$160,000	\$160,000	\$160,000

This request is for Schematic Design and Design Development Phases for a fire station to be located in the Beechwood/Franklin area.

REVENUE

None.

POLICY IMPLICATIONS

With the current layout of fire stations, Beachwood/Franklin is one of the most underserved areas. At FY 01/02 Final Budget, the Board directed the Fire Chief to bring back to the Board a report outlining the issues regarding developing a fire station in the Beachwood/Franklin area. The report provided at Proposed Budget will outline concepts and alternatives regarding neighborhood station or headquarters; cost; staffing; and other variables that may affect the delivery of fire service to all County residents. After receiving comments from the Board, recommendations will be brought back to the Board at Final Budget.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PLANT ACQUISITION

FUND - 1813
 BUDGET UNIT # - 17500
 UNIT TITLE - CAPITAL PROJ-FIRE FACILITIES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
CAPITAL ASSETS	62,812	0	160,000	160,000	160,000
GRAND TOTAL	62,812	0	160,000	160,000	160,000

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

REVENUE - Total object adjustment \$762,793 increase.

This category is increased for Court Construction Assessments based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$762,793

17600 CAPITAL PROJECTS - HEALTH FACILITY

This budget unit was established in FY 94/95 to begin the planning process for a new Public Health Department facility and provide appropriation for the various phases of the project which was completed during in 1999.

EXECUTIVE'S COMMENT

No new major projects are anticipated at this time.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PLANT ACQUISITION

FUND - 1809
 BUDGET UNIT # - 17600
 UNIT TITLE - CAPITAL PROJ-HEALTH FACILITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
CAPITAL ASSETS	4,646	0	0	0	0
GRAND TOTAL	4,646	0	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

17700 CAPITAL PROJECTS - PLANADA STORM DRAINS

This budget unit was established as an accounting mechanism for the construction of the Planada Storm Drainage Project. Funds for this project come from a USDA Rural Development Grant in the amount of \$4,147,650, a private placement bond (held by the USDA) in the amount of \$1,300,000, and \$500,000 from assessments in the Merced County Road Fund. The voting residents in the town of Planada approved assessments dedicated to the debt service on the loan.

EXECUTIVE'S COMMENT

Planada has been subject to flooding in the past that has inhibited growth and development in the area. As a result of severe flooding in FY 97/98, the County was able to receive a grant from the USDA Rural Development Fund for the construction of a storm drainage system. This project was put out for construction bid during FY 98/99, and awarded on May 28, 1999. Construction began in June 1999 and was completed during FY 01/02.

At FY 99/00 Final Budget, the Board of Supervisors established this budget unit in a separate fund due to the size of this multi-year project. As the project has been completed there is no additional appropriation needed.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PLANT ACQUISITION

FUND - 1808
 BUDGET UNIT # - 17700
 UNIT TITLE - CAPITAL PROJ-PLANADA DRAINAGE

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
CAPITAL ASSETS	1,688,188	1,203,856	0	0	0
GRAND TOTAL	1,688,188	1,203,856	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

REVENUE - Total object adjustment \$96,884 increase.

This category is increased for Federal Aid For Construction based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$96,884

17800 CAPITAL PROJECTS - JUVENILE JUSTICE CORRECTIONAL FACILITY

This budget unit was established in FY 99/00 specifically for construction of a new Juvenile Justice Correctional Facility. In February 2000, the Board approved a budget transfer appropriating \$1.2 million for the completion of preliminary schematic design work and the development of construction documents for Phase-1 of this project.

On January 23, 2002 the Board authorized Bids to be received for the construction of the Juvenile Justice Correctional Facility. On May 14, 2002 the Board authorized the financing of the project through the issuance of Certificate of Participation Bonds. At the time of this writing it is anticipated that documents will be brought to the Board on June 18, 2002 to award the bid with construction beginning in Summer 2002. Construction is expected to be completed in December 2003 with the facility opening in January 2004.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PLANT ACQUISITION

FUND - 1814
 BUDGET UNIT # - 17800
 UNIT TITLE - CAPITAL PROJ-JUV JUSTICE FACILITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
CAPITAL ASSETS	788,362	835,074	0	0	0
GRAND TOTAL	788,362	835,074	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

REVENUE - Total object adjustment \$20,531,295 increase.

This category is primarily increased for Long-term Debt Proceeds and State Aid for Construction to fund the building of new Juvenile Justice Facility. Tobacco Judgments and Federal Aid are based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$20,531,295

18000 ADVERTISING

Under Sections 26100-26103 of the Government Code, the Merced County Board of Supervisors may expend funds to increase the trade and commerce of the County. The purpose of the fund is to advertise County resources and advantages, finance County Exhibits at fairs and expositions, and contract with agencies, associations or corporations for these promotional services.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category is slightly decreased primarily due to a contribution to the California Welcome Center in FY 01/02 funded from one-time discretionary revenues received by Human Services Agency. Also included is appropriation for the County Chamber of Commerce, the Santa Nella Convention Visitor's Bureau and Wild on the Wetlands. The contribution to the Santa Nella is increased for the contribution held in trust for FY 95/96 and FY 96/97 related to the *Guardino* decision.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PROMOTION

FUND - 1010
 BUDGET UNIT # - 18000
 UNIT TITLE - ADVERTISING

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	3,500	0	0	0	0
OTHER CHARGES	49,752	65,021	69,400	69,400	115,000
GRAND TOTAL	53,252	65,021	69,400	69,400	115,000

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

OTHER CHARGES - Total object adjustment \$45,600 increase.

This category is increased for Contributions To Other Agencies for the Welcome Center, and Contributions - County Chamber of Commerce.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$45,600

18100 SPRING FAIR

The Merced County Fair became a County department in 1981 when the Board adopted Ordinance No. 1039. The Fair is held annually during the first week of May as a Countywide educational, cultural, and recreational event. During the interim period between fairs, the buildings and grounds are rented to various groups and individuals for social, educational, and recreational activities.

The bulk of the Fair's revenues and expenditures are the result of the Fair events in May; therefore, all classifications and line items will be reviewed after the 2002 Fair with possible adjustments to be made during Final Budget hearings.

WORKLOAD INDICATORS

<u>FAIR STATISTICS</u>	<u>2000</u>	<u>2001</u>
Admissions to Fairgrounds	47,960	49,682
Number of Exhibitors	3,800	3,800
Number of Judged Entries	7,400	7,400
Commercial Exhibits	95	95

<u>2001 INTERIM EVENTS</u>		
<u>Types of Use</u>	<u>Days of Use</u>	<u>Estimated Attendance</u>
RV Groups	365	4,200
School/Youth Groups	42	760
Swap Meets	33	11,550
Animal Shows	9	2,700
Pvt.Ind./Bus.	159	45,000
Ethnic Groups	4	2,500
Religious Groups	18	2,100

SALARIES AND EMPLOYEE BENEFITS

	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>	<u>2002/03</u>
	<u>ALLOCATED</u>	<u>ALLOCATED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Co. Spring Fair Mgr.	1	1	1	1
Spring Fair Tech. VS	1	1	1	1
Program Assistant VS	1	1	1	1
Grounds keeper VS	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	4	4	4	4
<u>Extra Help</u>				
EH (Spring Fair Technical Asst)	*	*	*	*
EH (Laborer)	*	*	*	*
EH (Acct. Clerk II)	*	*	*	*
EH (Typist Clerk I)	*	*	*	*
EH (Spring Fair-Clerical)	*	*	*	*
EH (Spring Fair Asst.)	*	*	*	*
EH (Spring Fair-Maint.)	*	*	*	*
TOTAL F.T.E.	3.63	3.63	3.63	3.63
TOTAL ALLOCATED	7.63	7.63	7.63	7.63
TOTAL BUDGETED	7.63	7.63	7.63	7.63

*Spring Fair does not maintain FTE data. Actual Extra Help classifications used depends upon program needs. Total Extra Help will not exceed 3.63 full time equivalents.

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PROMOTION

FUND - 1505
 BUDGET UNIT # - 18100
 UNIT TITLE - MERCED COUNTY SPRING FAIR

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	302,869	337,866	336,696	336,696	336,696
SERVICES & SUPPLIES	431,748	474,587	522,049	522,049	522,049
OTHER CHARGES	0	23,100	6,000	6,000	6,000
INTRAFUND & INTERFUND TRANSFERS	4,662	4,781	5,000	5,000	5,000
CAPITAL ASSETS	88,701	86,299	147,000	147,000	147,000
GRAND TOTAL	827,980	926,633	1,016,745	1,016,745	1,016,745

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

REVENUE - Total object adjustment (\$30,913) decrease.

This category is decreased for Revenue Applicable To Prior Years based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - (\$30,913)

SERVICES AND SUPPLIES

Overall this category is increased for FY 02/03. General Liability is increased based on current and projected countywide claims, Professional and Special Services-Contractual for entertainment at the Spring Fair and Special Department Expense-Other based on actual costs. Utilities have been increased based on anticipated rates. The Fleet Service Replacement rate is recommended to remain at a 100% funding level for FY 02/03.

OTHER CHARGES

This category represents the interest paid on a loan from County Bank to cover the Junior Livestock Auction.

INTRAFUND AND INTERFUND TRANSFERS

This category includes debt service on a CSAC loan to build a livestock pavilion.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
83600	Structures and Improvements	\$ 147,000	\$ 147,000	\$ 147,000
	TOTAL	\$ 147,000	\$ 147,000	\$ 147,000

This category represents projects reimbursed by the State and includes Outdoor Stage, Grandstand Electrical, Livestock Barn Renovation, Auditorium Doors and CIP projects that have not yet been finalized for the coming year. These items will be reviewed for adjustment at Final Budget.

REVENUES

Overall this category is increased for FY 02/03, and includes State Aid for Construction based on known projects, Concessions and Rentals and Other Concessions that are increased based on actual received. All line items will be reviewed for possible adjustment at Final Budget.

POLICY IMPLICATIONS

None.

VARIANCE

None.

18200 BUSINESS AND ECONOMIC OPPORTUNITIES

The Office of Economic and Strategic Development was created in 1984 under a grant from the U.S. Department of Commerce to develop a strategic approach to prioritize and coordinate local development programs. Since the implementation of the program, a variety of grants have been obtained which have provided an array of resources to stimulate both overall County economic progress and the development of projects designed for specific communities.

Strategies have been implemented for retention, start up, and expansion of businesses and industries in the County and to provide support personnel, equipment, and services required for maintaining an ongoing analysis of the County's economies and trends for use in developing a stronger economic base. Additional grants are applied for on an ongoing basis to continue promoting business and economic growth within Merced County.

WORKLOAD INDICATORS

The workload program of the Business and Economic Opportunities Division includes administrations of various grants secured for specific projects, and support of business development related to economic development. Because of the nature of this function, it is not possible to accurately quantify workload. Beginning in FY 00/01, this division began assisting with the redevelopment and marketing of Castle Airport.

SALARIES AND EMPLOYEE BENEFITS

	<u>2000/01</u> <u>ALLOCATED</u>	<u>2001/02</u> <u>ALLOCATED</u>	<u>2002/03</u> <u>RECOMMENDED</u>	<u>2002/03</u> <u>APPROVED</u>
Bus-Economic Opportunities Dir.	1	1	1	1
Asst. Director Bus-Economic Opportunities	1	1	1	1
Business Operations Manager	1	1	1	1
Marketing and Bus. Retention Dir.	1	1	1	1
Loan Officer	1	1	1	1
Accountant I/II	1	1	1	1
Procurement Director	1	1	1	1
Typist Clerk III	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL-TIME & VS	10	10	10	10
<u>Contract Employees</u>				
CC Loan Officer	1	1	1	1
TOTAL ALLOCATED	11	11	11	11
TOTAL BUDGETED	11	11	11	11

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

SERVICES AND SUPPLIES

Overall this category is increased for FY 01/02. General Liability is increased based on current and projected Countywide claims and Professional and Special Services-Contractual for services related to the Foreign Trade Zone. Utilities are decreased based on estimated costs.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers In are decreased for FY 02/03 based on a contract with the Human Services Agency based on estimated service levels.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PROMOTION

FUND - 1010
 BUDGET UNIT # - 18200
 UNIT TITLE - BUSINESS ECONOMIC OPPORTUNITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	612,516	660,986	715,464	715,464	717,721
SERVICES & SUPPLIES	565,076	417,274	513,764	513,764	552,985
INTRAFUND & INTERFUND TRANSFERS	-329,183	-320,168	-320,000	-320,000	-204,000
CAPITAL ASSETS	4,726	0	0	0	0
GRAND TOTAL	853,135	758,092	909,228	909,228	1,066,706

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS - Total object adjustment \$2,257 increase.

This category is increased for Loyalty Bonus and Vacation Payoff based on revised estimates.

SERVICES AND SUPPLIES - Total object adjustment \$39,221 increase.

This category is increased primarily for Professional and Special Services-Contractual Agreements for marketing of the FOCUS Program, Office Expense - Postage for increased mailings, and Transportation and Travel based on revised estimates. Decreases are reflected in Memberships, Office Expense, Utilities, Advertising, and Special Department Expense based on revised estimates.

INTRAFUND/INTERFUND TRANSFERS - Total object adjustment \$116,000.

This category is adjusted in Operating Transfers In based on revised estimates.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$157,478

REVENUE - Total object adjustment \$195,000 increase.

This category is increased for Foreign Trade Zone, Central Valley Infrastructure Grant, EDA Castle Fiber optics, Community Action Agency Micro-enterprise and FOCUS based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$195,000

CAPITAL ASSETS

None.

REVENUE

Overall revenue is increased for FY 02/03. Other-Revenue is increased based on estimates from the Foreign Trade Zone. Interest is increased for loans to dairies and the Revolving Loan Fund. State Other is increased for the Defense Adjustment Matching Grant.

POLICY IMPLICATIONS

None.

VARIANCE

None.

18400 UC PROJECT OFFICE

During the FY 2000/01 Final Budget hearings, the Board of Supervisors took action to create a separate budget unit and allocate positions specifically for the County's efforts to establish the University of California, Merced. All appropriations and revenue related to these efforts are included in this budget unit for tracking purposes.

EXECUTIVE'S COMMENT

In FY 00/01, the Legislature included funding to assist the County with required efforts for the permitting and initial construction of the proposed University of California Merced Campus. Collaborative efforts between Merced County and the UC have focused on three major activities: The development of a Community Plan; assisting the University of California with the permitting requirements with the Army Corp of Engineers for the obtainment of a 404 permit; and the preparation of the Natural Conservation Community Plan (NCCP) for eastern Merced County. To date all costs associated with these processes have been reimbursed through State Department of Fish and Game.

It is anticipated that key milestones will be completed after the first quarter of FY 02/03. The University and County should receive the biological opinion related to the 404 permit should be released in August 2002. In addition, it is anticipated that the Community Plan and Environmental Impact Review should be completed about the same time. The Department has assured Administration that these projects will be reimbursed from the State funding in Department of Fish and Game through the first quarter of the fiscal year.

After these milestones are accomplished, the County efforts will then need to be focused on implementing the Community Plan and preparation of the NCCP. However, before any General Fund resources are used towards these efforts, discussions will be required whether the University Community will remain unincorporated area or annexed to the City of Merced.

SALARIES AND EMPLOYEE BENEFITS

	<u>2000/01</u> <u>ALLOCATED</u>	<u>2001/02</u> <u>ALLOCATED</u>	<u>2002/03</u> <u>RECOMMENDED</u>	<u>2002/03</u> <u>APPROVED</u>
CAO/UC Project Director	1	0	0	0
UC Project Director	0	1	1	1
UC Planning Director-MC	1	1	1	1
Management Analyst I/II/III	1	1	1	1
Executive Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	4	4	4	4
<u>Extra-Help</u>				
EH Typist Clerk I/II	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
TOTAL F.T.E.	0.28	0.28	0.28	0.28
TOTAL ALLOCATED	4.28	4.28	4.28	4.28
TOTAL BUDGETED	4.28	4.28	4.28	4.28

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges and retirement payoffs.

SERVICES AND SUPPLIES

Overall this category is decreased for FY 02/03. Office Expense accounts and Publications and Legal Notices have been reduced. Professional and Special Service accounts are recommended to be reduced for Legal, Planning and Environmental Costs.

OTHER CHARGES

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PROMOTION

FUND - 1010
 BUDGET UNIT # - 18400
 UNIT TITLE - UC MERCED DEVELOPMENT OFFICE

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	349,130	524,671	544,453	544,453	544,453
SERVICES & SUPPLIES	2,295,915	4,262,683	1,297,470	1,297,470	1,613,530
CAPITAL ASSETS	7,351	0	0	0	0
GRAND TOTAL	2,652,396	4,787,354	1,841,923	1,841,923	2,157,983

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES - Total object adjustment \$316,060 increase.

This category is increased primarily for Professional and Special Services - UC Merced Services based on contract amendment with EIP Associates for the 404 permit and Biological Assessment.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$316,060

REVENUE - Total object adjustment \$316,060 increase.

This category is increased for State Other as related to above contract amendment.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$316,060

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is anticipated from the State Department of Fish and Game and Federal Housing and Urban Development grants to cover most of the costs associated with the University. Legislative costs and those associated with retirement payoffs are not funded by these grants.

POLICY IMPLICATIONS

No General Fund support is included in this Budget for activities related to the development of a Community Plan; assisting the University of California with the permitting requirements with the Army Corp of Engineers for the obtainment of a 404 permit; and the preparation of the Natural Conservation Community Plan (NCCP) for eastern Merced County. After receiving the Biological Opinion and completing the Community Plan in August, it is anticipated that the State Department of Fish and Game will require all remaining State funding be dedicated towards the preparation of the NCCP. Therefore, any further efforts regarding implementing the Community Plan or continuing to assist the University of California with the permit process will require General Fund support. Before any General Fund resources are used towards these efforts, the following key issues need to be resolved: the County's continuing role in the 404 permitting process following the Biological Opinion from the U.S. Fish and Wildlife Services; the County's role in implementing/regulating development within the University Community following adoption of the Community Plan, especially whether the University Community will remain unincorporated area or annexed to the City of Merced; and the commitment of County staff time and resources in the preparation of the Eastern Merced County NCCP.

VARIANCE

None.

19000 RISK MANAGEMENT

The Risk Management budget unit was established by the Board of Supervisors Resolution No. 78-259, and is a division of the Administrative Department under the Administrator's Ordinance No. 867. This budget unit is responsible for the analysis of risk exposure, implementation of risk management/safety programs, evaluation and recommendation regarding the funding of risk through self-insurance and/or deductible programs, and administration of employee benefits programs, including Workers' Compensation, disability insurance programs and health insurances. Risk Management responsibilities also include review of County contracts and use agreements to assure protection of County interests; assisting the various County departments in setting standards for work safety; and coordinating the processing of claims against the County to achieve settlement of these claims within the limitations prescribed by government code and Board policy.

EXECUTIVE'S COMMENT

Merced County continues to remain impacted by a non-competitive health insurance market with no major HMO's currently available locally. At this time employee groups and unrepresented management are covered by Blue Cross. The renewal of employee, management, and retiree health plans included significant increases for both the County and employee shares. During FY 01/02 Risk Management addressed escalating employees insurance rates, which resulted in a reduction of premiums for retirees and a moderate across the board increase for active employees.

During FY 01/02 a review of the organization structure was completed to determine the appropriate staffing needed to fully develop and maintain the administration of all the Risk Management functions. Changes were made converting the Risk Management Specialist to Director of Risk Management and the separate classifications of Insurance Claims Specialist, Benefits Technician and Insurance Claims Assistant were changed to Insurance and Benefits Technician.

WORKLOAD INDICATORS

	<u>1999/00</u> <u>ACTUAL</u>	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>EXTENDED</u>	<u>2002/03</u> <u>PROJECTED</u>
1. <u>CLAIMS PROCESSED</u>				
Worker's Comp.	481	446	476	494
Gen. Liability	144	161	169	150
Auto Physical	207	216	226	235
Medical Malpractice	2	0	1	3
Other PI and PD	33	30	30	35
State Disability	120	135	140	150
Management Disability (Short & Long)	18	30	36	30
Property Loss (Building & Contents)	16	8	12	15
2. <u>SAFETY</u> (number of students)				
Inspections Made	10	10	15	15
Safety Meetings	55	20	30	30
Fire Extinguishers Inspected	598	600	600	605
Fire Extinguisher Training	6	5	7	7
CPR/First Aide Classes *	58	65	65	70
Defensive Driving	10	10	15	10
Back Safety	30	30	50	45
Hazardous Material Training	15	15	15	15
Forklift Training Classes	43	45	45	45
3. <u>EMPLOYEE BENEFITS</u>				
Orientation Sessions	12	17	17	17
Employee & Retiree Health Benefit Sessions	40	40	30	15
Information Bulletins - Employees/Retirees	20	15	15	15
Group Benefits Enrollments & Changes	1,610	1,760	1,389	1300
Deferred Comp Enrollments/Changes	480	1028	894	1000

* Data does not include Sheriff. Department conducts its own CPR & first aid training.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - OTHER GENERAL

FUND - 1010
 BUDGET UNIT # - 19000
 UNIT TITLE - RISK MANAGEMENT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	297,402	306,195	402,146	402,146	422,914
SERVICES & SUPPLIES	166,192	185,429	385,527	385,527	386,705
CAPITAL ASSETS	0	0	0	0	19,000
GRAND TOTAL	463,594	491,624	787,673	787,673	828,619

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS - Total object adjustment \$20,768 increase.

This category is increased for Vacation and Sick Leave.

SERVICES AND SUPPLIES - Total object adjustment \$1,178 increase.

This category is increased for Insurance – Boiler for boiler premium based on revised estimates.

CAPITAL ASSETS - Total object adjustment \$19,000 increase.

This category is increased for Capital Asset #84212 - four (4) workstations for effective and efficient use of office space.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$40,946

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Risk Management Director	0	1	1	1
Risk Management Specialist	1	0	0	0
Benefits Administrator	1	1	1	1
Insurance and Benefits Technician	0	3	3	3
Benefits Tech.	1	0	0	0
Ins. Claims Spec. I/II	1	0	0	0
Support Services Assistant	1	1	1	1
Insurance Claims Assistant	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	6	6	6	6
<u>Extra Help</u>				
EH Special Projects Coordinator	.47	.00	.00	.00
EH Insurance Claims Spec. I	<u>.50</u>	<u>.50</u>	<u>.00</u>	<u>.00</u>
TOTAL F.T.E.	.97	.50	.00	.00
TOTAL ALLOCATED	6.97	6.50	6.00	6.00
TOTAL BUDGETED	6.97	6.50	6.00	6.00

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, estimates related to the meet and confer process, an estimated increase in health insurance rates and retirement-prior year service costs, and recommendations from an actuarial study for retirement rates.

During FY 01/02, the Board changed the classification of Risk Management Specialist to Director of Risk Management and changed one (1) Insurance Claims Specialist, one (1) Benefits Technician and one (1) Insurance Claims Assistant to Insurance and Benefits Technicians.

SERVICES AND SUPPLIES

This category is increased for General Liability based on current and projected countywide claims. Insurance Boiler and Insurance-Building and Contents are increased based on rate increases. Insurance-Aircraft Liability is increased for anticipated flight activity associated with Castle Airport. Office Expense-General is decreased due to one-time costs incurred in FY 01/02 for the dissemination of new insurance information. Professional and Special Services are decreased based on the estimated time outside consultants are expected to spend on risk management and safety issues.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84212 4 Workstations	<u>\$0</u>	<u>\$0</u>	<u>\$19,000</u>
TOTAL	\$0	\$0	\$19,000

REVENUE

Revenue is increased from FY 01/02 and is derived from the various insurance and benefit trust funds, which are billed for the cost of administration based on staff time claimed.

POLICY IMPLICATIONS

None.

VARIANCE

None.

19200 - RETIREMENT ASSOCIATION

This budget unit provides operating expenses for the County retirement system (1937 Retirement Act). The Retirement Plan Administrator acts as Secretary to the Board of Trustees and Plan Administrator for the Merced County Employees Retirement System (MCERA).

EXECUTIVE'S COMMENTS

In the past, full responsibility for the operation of the retirement office was shared between the part-time Plan Administrator (Treasurer/Tax Collector) and the Retirement Officer. During FY 00/01, the Board of Supervisors, with the recommendation from the Retirement Board of Trustees, approved one (1) Retirement Plan Administrator position to be assigned to the retirement office. Under the direction of the Retirement Board of Trustees, the new "at-will" Retirement Plan Administrator will administer, plan, and direct the activities of the Merced County Employees' Retirement Association in accordance with the County Employees' Retirement act of 1937.

During FY 01/02, by Board of Supervisor action and with the hiring of the new Retirement Plan Administrator, the County Treasurer/Tax Collector was relieved of his duties and responsibilities as the County Retirement System Plan Administrator.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Retirement Withdrawals	1,700	1,800	1000	550
Annual Statement and Contributions Reports	5,900	5,900	6,000	7,000
Updating Retir. Rec.	2,800	2,800	3,000	4,000
1099R Forms-Retirees and Withdrawals	2,000	2,500	3,000	3,000
Retirement Payroll Checks	12,000	12,000	14,000	16,000
Estimates Prepared	700	700	900	2,000
Calculate redeposit of contributions and purchase of part-time	620	620	800	1,000

In addition, retirement statistical reports are prepared and a complete set of books is kept for the Retirement System.

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Retirement Plan Administrator	1	1	1	1
Retirement Officer	1	1	1	1
Retirement Benefits Specialist	1	1	1	1
Account Technician	1	1	1	1
Account Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & V/S	5	5	5	5
<u>Extra Help</u>				
EH Spec. Proj. Coordinator	0	0	0	0
EH Typist Clerk II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL F.T.E.	1	1	1	1
TOTAL ALLOCATED	6	6	6	6
TOTAL BUDGETED	6	6	6	6

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Extra help is requested and recommended to assist staff with data entry for the annual Actuarial Survey, compilation of data necessary to carry out cost estimates for Public Service buy-back and for processing individuals who are eligible for Tier changes.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - OTHER GENERAL

FUND - 1010
 BUDGET UNIT # - 19200
 UNIT TITLE - RETIREMENT ASSOCIATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	171,403	199,321	366,381	366,381	366,381
SERVICES & SUPPLIES	2,127,692	2,179,563	2,956,372	2,956,372	2,956,372
CAPITAL ASSETS	55,566	7,681	0	0	0
GRAND TOTAL	2,354,661	2,386,565	3,322,753	3,322,753	3,322,753

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS (continued)

During FY 00/01, the Board of Supervisors approved the addition of one (1) Retirement Plan Administrator position and in May 2002, the County hired a new Retirement Plan Administrator.

SERVICES AND SUPPLIES

This category has slightly increased primarily in Professional and Special Services related to an increase in disability applicant investigations, increase in Transportation and Travel - Expense/Car Allowance for the new Retirement Plan Administrator, Household Expenses for facility maintenance, and an increase in costs associated with the maintenance and upkeep of the facility grounds. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is received from the Retirement Fund to offset administrative costs. Revenue is increased to offset increased appropriations requested.

POLICY IMPLICATIONS

None.

VARIANCE

None.

19700 OPERATING TRANSFERS

The Board of Supervisors created this budget unit at FY 00/01 Final Budget hearings to provide General Fund support to "Other Funds" to help finance their operations.

EXECUTIVE'S COMMENT

The FY 01/02 Budget included a transfer from the General Fund of \$1,350,000 to the Castle Enterprise Fund, Fire Fund, and Road Funds. The FY 02/03 Proposed Budget includes a transfer of \$1.4 million. \$400,000 is recommended to be transferred to the Road Fund: \$150,000 for operations and \$250,000 towards the development of an impact fee in the Santa Nella area. The \$250,000 for the development of an impact fee is funded from transient occupancy tax previously transferred into trust related to the *Guardino* decision. \$550,000 is recommended to be transferred to the Fire Fund for operations. \$450,000 is recommended to be transferred to the Castle Enterprise Fund: \$300,000 for operations, \$50,000 for the cash match on a federal grant for the installation of Airfield Signage and needed runway and taxiway markings for compliance with FAA regulations, and \$100,000 for lease negotiations in regards to Building 175. The actual amount of the transfers will be reviewed during the year depending on expenditures and revenues.

WORKLOAD INDICATORS

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category includes Operating Transfers Out to provide support to the Castle Enterprise Fund, Fire Fund and Road Fund if necessary during the fiscal year.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - OTHER GENERAL

FUND - 1010
 BUDGET UNIT # - 19700
 UNIT TITLE - OPERATING TRANSFERS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
INTRAFUND & INTERFUND TRANSFERS	200,000	1,015,000	1,400,000	1,400,000	1,400,000
GRAND TOTAL	200,000	1,015,000	1,400,000	1,400,000	1,400,000

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

1990 DPW - PUBLIC WORKS ADMINISTRATION

Public Works Administration budget unit was established in FY 82/83 and reorganized in FY 87/88. It consists of management and clerical/accounting positions that are cost applied to other divisions. The function of this budget unit is to provide leadership, efficient management, and centralized administrative control for all Public Works divisions.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Board Agenda Items	693	729	750	770
Claims Processed	4,353	4,385	4,400	4,600
Deposits	1,402	1,462	1,500	1,550
Request for P.O.s	837	867	890	900
CSA Zones of Benefit	102	103	103	103
Zone Formation and Annexations	4	5	5	5

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Dir. of Public Works	1	1	1	1
Asst. Public Works Dir.	1	1	1	1
Dep. Dir. P. W. Admin Services	1	1	1	1
Administrative Engineer	1	1	1	1
Real Property Agent	1	1	1	1
Right of Way Agent	1	1	1	1
Staff Services Analyst	0	1	1	1
Automation Systems Analyst I/II	1	1	1	1
Fiscal Services Supervisor	2	2	2	2
Accounting Technician I	4	3	3	3
Account Clerk III	2	2	2	2
Account Clerk I/II	2	1	1	1
Typist Clerk III	1	1	1	1
P.W. Admin Support Svcs. Mgr.	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	19	18	18	18
<u>Extra Help</u>				
EH Account Clerk	<u>.5</u>	<u>.5</u>	<u>.5</u>	<u>.5</u>
TOTAL F.T.E.	.5	.5	.5	.5
TOTAL ALLOCATED	19.5	18.5	18.5	18.5
TOTAL BUDGETED	19.5	18.5	18.5	18.5

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

SERVICES AND SUPPLIES

Overall this category is increased for FY 02/03. General Liability is increased based on current and projected Countywide claims and Rents and Leases Equipment is increased for one-time costs for a new telephone system.

OTHER CHARGES

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - OTHER GENERAL

FUND - 1010
 BUDGET UNIT # - 19900
 UNIT TITLE - DPW-PUBLIC WORKS ADMINISTRATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	1,003,047	1,104,465	1,224,958	1,224,958	1,224,958
SERVICES & SUPPLIES	144,773	140,180	171,778	171,778	169,453
INTRAFUND & INTERFUND TRANSFERS	-350,041	-420,661	-434,021	-434,021	-434,021
CAPITAL ASSETS	1,228	0	0	0	0
GRAND TOTAL	799,007	823,984	962,715	962,715	960,390

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICE AND SUPPLIES - Total object adjustment (\$2,325) decrease.

This category is decreased for General Liability based on revised estimates.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - (\$2,325)

REVENUE - Total object adjustment (\$2,325) decrease.

This category is decreased for Personnel Services based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - (\$2,325)

INTRAFUND AND INTERFUND TRANSFERS

This category reflects Administrative Services costs applied to other Public Works Divisions in the General Fund. These costs are based on prior year experiences and any known issues for the coming year.

CAPITAL ASSETS

None.

REVENUE

Revenue is derived from charges for administrative services to Public Works division in separate funds (Solid Waste, Roads, Transit, Fleet) and is estimated to offset appropriation in this budget unit.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**PUBLIC PROTECTION
FUNCTION**

20000 COUNTY COURT OPERATIONS

A major component of the FY 97/98 State Budget was legislation (AB 233) providing for the comprehensive restructuring of trial court funding by shifting the responsibility of supporting trial courts from the counties to the state effective January 1, 1998. AB 233 established a cap on counties' contribution for trial court operations at \$890 million statewide, an amount equal to the FY 94/95 actual contribution to trial courts, except for the twenty smallest counties. The shift in responsibility requires the State to cover any costs in excess of the county contribution, including all future cost increases. Fines and forfeiture revenues previously sent to the state are now retained by the counties in order for counties to meet their obligation to the state. In addition to the cap on counties' contribution, counties are required to transfer to the state an amount equal to the fine and forfeiture revenues remitted to the State in FY 94/95. Any growth above this amount is shared by the state and county equally. The legislation also established two task forces to review and develop recommendations on personnel and facility issues by the year 2001.

On December 23, 1997, the Board of Supervisors transferred the Court operating budgets and personnel (21000-Superior Court, 21100-Jury Commissioner & 21300-Municipal Court) to 76500-County Consolidated Courts, a budget unit outside the County's budget system. The Board also established Budget Unit 20000-County Court Operations for the County's contribution towards court operations to the State.

During the FY 98/99 State Budget, legislation (AB 2788) was adopted that eliminated the county contribution for court operations equal to the FY 94/95 amount (Maintenance of Effort - MOE) for the next eighteen smallest counties (includes Merced County) and a 10% reduction in the MOE for the remaining twenty counties effective FY 99/00.

AB 233 established the Task Force on Trial Court Employees to recommend an appropriate system of employment and governance for trial court employees. In September 2000 the Board took action to establish a separate bargaining unit for Court employees. On January 1, 2001 employees in the court transferred from county employees to court employee based on the guidelines of SB 2140 (Trial Courts Personnel Legislation).

AB 233 also established the Task Force on Court Facilities to review existing and future court facilities needs and to establish options for expansion, maintenance and improvement of those facilities. This budget reflects payment for a lease on a Modular Building. In FY 94/95, the construction for a new County Justice Facility was put out for bid and an analysis of revenue flow to the Courthouse Construction Trust Fund found it to be insufficient to cover the debt service needed. Continued efforts since FY 95/96 to get legislative changes that would enable this project to move forward have not been successful. The Courts have since began working with Public Works to develop alternate place to improve the Justice facilities within the revenues available to fund the project. In April 2001 the statewide task force recommended that the State assume full financial responsibility for the court facilities over a three-year period. However, depending on the legislative outcome of the recommendations under SB 1732 the County retains responsibility for providing the Court suitable and necessary facilities. The county and courts have been working together with the Administrative Office Courts (AOC) to find a financial arrangement to build a new courthouse.

During FY 99/00, the Courts transferred collections from Revenue and Reimbursement to a private outside vendor without the concurrence of the County. Discussions are still in progress with the Courts regarding who has the authority regarding the collections of fines and forfeitures.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category reflects a increase for the lease payment on a Modular Building.

OTHER CHARGES

The category includes the appropriations to pay the County's contribution for court operations to the State and is budgeted at a slight decrease based on year-end estimates.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - JUDICIAL

FUND - 1010
 BUDGET UNIT # - 20000
 UNIT TITLE - COUNTY COURT OPERATIONS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	71,198	80,320	80,320	80,320
OTHER CHARGES	1,733,156	1,733,156	2,006,500	2,006,500	2,006,500
GRAND TOTAL	1,733,156	1,804,354	2,086,820	2,086,820	2,086,820

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is anticipated from fines and forfeitures to partially offset the County's contribution for court operations. Fines, Forfeits and Penalties revenues are anticipated to increase based on vehicle code fines. This category also reflects revenue from the Courthouse Construction Trust Fund to pay for the lease payment on a Modular Building.

POLICY IMPLICATIONS

None.

VARIANCE

None.

20100 CHILD SUPPORT SERVICES AGENCY

The Child Support Services Agency exists by federal and state mandates. Public Law 93-647 and California Welfare and Institution Code Section 11475.1 require the Department of Child Support Services Agency to "promptly and effectively enforce the obligation of parents to support their children and determine paternity in the case of children born out of wedlock."

EXECUTIVE'S COMMENT

FY 99/00 brought about legislative changes for this function. The State created a Department of Child Support Services with a director to oversee local agencies. AB 196 mandated that all child support activities transition out of the District Attorney's offices and into a new local child support agency by December 31, 2002. On February 5, 2002 the Board approved the personnel actions to prepare for the transition. Merced County Family Support has had their transition plan approved by the State and will be in the last group to convert on July 1, 2002.

The State also required the local agency to move from the County mainframe program to one of the systems approved by the State. Family Support converted to the CASES case-management system in September 2000.

On February 26, 2002 the Board approved the resolution to establish the Merced County Department of Child Support Services, Budget Unit 20100, effective July 1, 2002 to transition the responsibility for enforcing child support obligations from the District Attorney's Office, Budget Unit 20500, into a independent local child support agency. At Proposed Budget it is recommended to transfer all personnel and budget accounts in 20100.

WORKLOAD INDICATORS

	1999/00** <u>ACTUAL</u>	2000/01** <u>ACTUAL</u>	2001/02** <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
CHILD SUPPORT CASELOAD:				
Open Cases (Beginning of FY)	16,494	17,037	17,605	17,650
Cases Opened (During FY)	3,250	3,000	3,100	2,900
Cases Closed (During FY)	2,707	2,432	3,055	3,100
Open Cases (End of FY)	17,037	17,605	17,650	17,450
Child Support Collections	\$25,364,615	\$26,608,620	\$27,125,000	\$29,000,000
Civil Actions Filed	3,850	3,850	4,200	4,550
Civil Enforcement Actions*	8,821	8,821	7,650	7,000
Criminal Complaints	19	19	25	30

* The number of Civil Enforcement Actions has decreased due to Family Code 5246, and the use of administrative wage assignments.

SALARIES AND EMPLOYEE BENEFITS

	2000/01** <u>ALLOCATED</u>	2001/02** <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Director of Child Support Services	0	1	1	1
Fam. Sup. Director	1	0	0	0
Assist. Director Child Support Svcs	0	1	1	1
Assist. Family Support Director	1	0	0	0
Deputy Dir for State & Federal Projects	0	1	1	1
Child Support Program Manager	0	4	4	4
Fam. Sup. Program Manager	4	0	0	0
Child Support Services Manager	1	0	0	0
Staff Services Analyst I/II	1	9	9	9
Supervising Child Support Specialist	0	9	9	9
Fam. Sup. Supervisor	7	0	0	0
Fam. Sup. Admin Svcs. Supervisor	1	0	0	0
Fam. Sup. Tech. Spec.	3	0	0	0
Child Support Spec Prog Coordinator	0	3	3	3
Child Support Compliance Specialist	0	2	2	2

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - JUDICIAL

FUND - 1075
 BUDGET UNIT # - 20100
 UNIT TITLE - CHILD SUPPORT SERVICES AGENCY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	0	0	7,901,298	7,901,298	7,794,255
SERVICES & SUPPLIES	0	0	3,152,666	3,152,666	3,198,404
CAPITAL ASSETS	0	0	9,000	9,000	12,000
GRAND TOTAL	0	0	11,062,964	11,062,964	11,004,659

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS - Total object adjustment (\$107,043) decrease.

This category is decreased for deletion of one (1) vacant Supervisor District Attorney.

SERVICES AND SUPPLIES - Total object adjustment \$45,738 increase.

This category is increased primarily for Data Processing, and Special Department Expense based on revised estimates. Office expense increased for Personal Computers needed in the Quality Assurance Program. Transportation and Travel -Expense Allowance are increased for the addition of the new Assistant Director.

CAPITAL ASSETS - Total object adjustment \$3,000.

This category is increased for Capital Asset # 84182 - Office Furniture related to departmental operations.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - (\$58,305)

REVENUE - Total object adjustment (\$58,305) decrease.

This category is decreased for Federal Family Support and State Child Support based on revised estimates and to balance the budget unit.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - (\$58,305)

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2000/01**	2001/02**	2002/03	2002/03
	<u>ALLOCATED</u>	<u>ALLOCATED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Child Support Specialist III	0	11	11	11
Fam. Sup. Officer III	10	0	0	0
Child Support Specialist I/II	0	52	52	52
Fam. Sup. Officer I/II	46	0	0	0
Child Support Assistant	0	30	30	30
Fam. Sup. Assistant	27	0	0	0
Chief Child Support Attorney	0	1	1	1
Supv. Dep. D.A.	1	0	0	0
Child Support Attorney I/II/III/IV	0	3	3	3
Deputy D.A. I/II/III/IV	3	0	0	0
Child Support Investigator I/II	0	2	2	2
DA Investigator I/II	1	0	0	0
Investigative Assistant	1	0	0	0
Child Support Legal Assistant	0	2	2	2
Paralegal	2	0	0	0
Legal Secretary	1	1	1	1
Legal Clerk I/II	6	3	3	3
Child Support Info Systems Coord I/II	0	2	2	2
Automation Systems Analyst	2	0	0	0
Marketing/Public Relations Specialist	1	0	0	0
Child Support Svcs Fiscal Manager	0	1	1	1
Fiscal Services Analyst	1	0	0	0
Account Technician	1	1	1	1
Acct. Clerk III	2	0	0	0
Acct. Clerk I/II	4	0	0	0
Secretary III	0	1	1	1
Secretary I/II	1	0	0	0
Office Assistant I/II	0	8	8	8
Office Assistant I/II VS	0	1	1	1
Typist Clerk I/II	7	0	0	0
Clerk I/II	1	0	0	0
Clerk I/II VS	1	0	0	0
Support Services Analyst I/II	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	139	149	149	149
<u>Extra Help</u>				
EH Child Support Investigator I/II	0	0	1	1
EH Legal Clerk	2	2	0	0
EH Typist Clerk I/II	0	0	3.75	3.75
EH Child Support Assistant	0	0	2	2
EH Family Support Assistant	6	6	0	0
EH Child Support Specialist I	0	0	4.5	4.5
EH Family Support Officer	<u>4</u>	<u>4</u>	<u>0</u>	<u>0</u>
TOTAL F.T.E.	12	12	11.25	11.25
TOTAL ALLOCATED	151	161	160.25	160.25
TOTAL BUDGETED	151	161	160.25	160.25

** Numbers for Workload Indicators and Salaries and Employee Benefits, reflect history of Budget Unit 20500 while being maintained in the General Fund.

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Extra-help and extra-help overtime has been reduced based on anticipate need. Special Pays is increased due to the Customer Care

SALARIES AND EMPLOYEE BENEFITS (Continued)

Unit differential.

On February 5, 2002 the Board of Supervisor authorized the department to convert county classifications to Merit Systems classifications to prepare for the transition on July 1st. In addition, there were other organizational changes to meet the operational needs necessary to operate an independent department. Added positions were (1) Assistant Director of Child Support Services, (1) Chief Child Support Attorney, (1) Child Support Services Fiscal Manager,

(1) Child Support Special Program Coordinator, (1) Child Support Assistant, (1) Staff Services Analyst I/II; deleted positions were: (1) Child Support Services Manager, (1) Account Clerk I/II, (1) Family Support Technician Specialist. The Supervising Deputy District Attorney will be deleted at Proposed Budget.

SERVICES AND SUPPLIES

Overall this category has increased. The primary increase is due to Rents & Leases for the new additional facility and direct reimbursement for general fund services under the Cost Allocation Plan. Contract for Other County Dept has increased to reimburse the District Attorney for prosecution services. Household has increased due to the anticipation of additional janitorial needs; discussions are in place with Public Works to address staffing needs. General Liability increased based on current and projected countywide claims. There is an increase to Maintenance-Structures, Improvements & Ground for modifications due to electrical or alarm system configurations. Data Processing and Intercept Loss accounts are significantly decreased due to year-end estimates. Special Department expense has decreased due to the completion of the customer service plans. Medical, Dental & Lab Supp-Other, Membership, Postage, Contractual Agreement, Court Reporters, Rents & Leases-Equipment, POP, Transportation & Travel, and County Vehicle are decreased based on actual usage in FY 01/02 and projected activity.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84107	3 HP Printers	\$9,000	\$9,000	\$9,000
84182	Office Furniture	<u>0</u>	<u>0</u>	<u>3,000</u>
	TOTAL	\$9,000	\$9,000	\$12,000

The (3) HP Printers are replacements for older printers.

REVENUE

Federal reimbursement for Family Support continues at 66% with the remaining 34% coming from State reimbursement. Revenue is budgeted at an increased level to offset appropriations.

POLICY IMPLICATIONS

None.

VARIANCE

None.

20200 GRAND JURY

The Grand Jury consists of 19 members drawn from citizens of the County. Duties include the investigation of crimes committed against the public and reporting its findings and recommendations for improvements by way of the annual Grand Jury Report. Superior Court is responsible for administration of this budget unit.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is budgeted at the FY 01/02 level.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - JUDICIAL

FUND - 1010
 BUDGET UNIT # - 20200
 UNIT TITLE - GRAND JURY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	12,056	11,944	25,000	25,000	25,000
GRAND TOTAL	12,056	11,944	25,000	25,000	25,000

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES - Total object adjustment \$0 increase.

This category is adjusted for Office Expense and Special Department Expense - Court Reporters based on revised estimates.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$0

20400 DISTRICT ATTORNEY

The District Attorney provides prosecution and enforcement services to the public through a Criminal Division. The office is established under both the Government Code and the Constitution of the State of California. The Criminal Division conducts prosecutions for all public offenses; files complaints and petitions in adult and juvenile criminal matters, and assists the Grand Jury. The District Attorney is the Public Administrator for the County. This function is currently carried out through an interdepartmental agreement with the Human Services Agency.

The District Attorney is also responsible for the Victim Witness Program, the Child Abduction Unit and other grant-funded programs that have become available.

EXECUTIVE'S COMMENT

During FY 99/00, the State created a Department of Child Support Services with a director to oversee local agencies. Each County Child Support agency is now required to achieve independence from the District Attorney sometime prior to January 2003. Merced County Family Support is currently working on the transition plan and will convert on July 1, 2002.

The Governor's May Revision proposes to reduce 50 percent of the local grants administered through the Office of Criminal Justice Planning (OCJP), and suspend or defer reimbursement of state mandates. Pending the outcome of the State Budget, adjustments may be necessary at Final Budget.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
District Attorney Unit:				
Felony Filings	3,382	3,442	3,725	3,800
Misdemeanor Filings	9,409	8,774	9,050	9,100
Juvenile Filings	1,427	1,435	1,475	1,485
Victim/Witness Services	3,400	6,934	7,280	8,368

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
District Attorney	1	1	1	1
Asst. District Attorney	1	1	1	1
Chief Deputy D.A.	2	2	2	2
Spvg Deputy D.A.	1	1	1	1
Deputy D.A. I/II/III/IV	18	18	18	18
Chief D.A. Investigator	1	1	1	1
Supv. D.A. Investigator	1	1	1	1
D.A. Investigator I/II	8	8	8	7
Investigative Assistant	3	3	3	3
Investigative Assistant (V/S)	0	1	1	1
Sup. Welfare Invest.	1	1	1	1
Welfare Investigator III	1	1	1	1
Welfare Investigator I/II	7	7	7	7
Legal Assistant (V/S)	1	1	1	1
Legal Assistant	1	1	1	1
D.A. Program Assistant	2	1	1	1
D.A. Administrative Svcs Director	1	1	1	1
Legal Staff Services Manager	1	1	1	1
Staff Services Analyst I/II	1	1	1	1
Automation Systems Analyst	1	1	1	1
Paralegal	2	2	2	2
Victim Witness Prog Coord	0	1	1	1
Victim/Witness Advocate	4	4	4	4

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - JUDICIAL

FUND - 1010
 BUDGET UNIT # - 20400
 UNIT TITLE - DISTRICT ATTORNEY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	4,087,879	5,053,266	6,030,065	6,030,065	6,030,065
SERVICES & SUPPLIES	1,269,512	1,149,439	1,234,390	1,234,390	1,234,390
OTHER CHARGES	0	-1,340	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-557,983	-1,325,393	-2,145,754	-2,145,754	-2,145,754
CAPITAL ASSETS	98,566	1,743	0	0	0
GRAND TOTAL	4,897,974	4,877,715	5,118,701	5,118,701	5,118,701

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS (Continued)

	<u>2000/01</u> <u>ALLOCATED</u>	<u>2001/02</u> <u>ALLOCATED</u>	<u>2002/03</u> <u>RECOMMENDED</u>	<u>2002/03</u> <u>APPROVED</u>
Secretary III	1	1	1	1
Legal Secretary	8	8	8	8
Legal Process Clerk I/II	7	7	7	7
Typist Clerk III	3	3	3	3
Typist Clerk I/II	1	1	1	1
Acct Technician	2	2	2	2
Acct Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	82	83	83	82
Extra Help				
EH Investigator	1.00	1.00	1.00	1.00
EH Investigative Assistant	1.00	.50	1.00	1.00
EH Legal Clerk	.50	.50	.50	.50
EH Typist Clerk	.50	.00	.00	.00
EH Victim Wit. Adv.	1.00	.04	.00	.00
EH Certified Law Student	.50	.50	.50	.50
EH Student Intern	<u>1.00</u>	<u>.50</u>	<u>.50</u>	<u>.50</u>
TOTAL F.T.E.	5.50	3.04	3.50	3.50
TOTAL ALLOCATED	87.50	86.04	86.50	85.50
TOTAL BUDGETED	87.50	86.04	86.50	85.50

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. It is requested and recommended that (1) vacant District Attorney Investigator I/II in Child Abduction be deleted as a method to hold costs for the fiscal year. Additional adjustments may be necessary pending further review at Final Budget.

During FY 01/02, the department requested, and it was recommended, that (1) District Attorney Program Specialist position be changed to Victim Witness Program Coordinator to accurately reflect the duties of the incumbent.

SERVICES AND SUPPLIES

Overall this category has decreased. Communications has increased in the main budget unit and decreased in sub-budget units based on year-end usage. Increases in Office Expense-Postage are based on postage rate increases; Professional & Special Services for the expert witnesses providing testimony, and for audits. Utilities have increased based on the additional office space leased by the department and Maintenance-Equipment for the maintenance of copiers for the additional offices is increased based on projected usage. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is decreased in costs billed to HSA for Welfare Fraud prosecution and investigations and indirect costs for some grant programs. The salaries and benefit costs billed between sub-budgets for actual time spent by staff on specific grant programs has increased.

CAPITAL ASSETS

None.

REVENUE

Revenue is reduced primarily due to the transfer of the County Child Support Services Agency to a department separate from the District Attorney, and administrative costs are no longer recovered. State Aid-Public Safety is projected to decrease based on Prop 172 estimates. Public Assistance-Realignment is projected to increase slightly. Civil Suits is increased based on current estimates. Revenue will be reviewed before Final Budget to verify anticipated amounts and make any necessary adjustments.

POLICY IMPLICATIONS

None.

VARIANCE

None.

20500 DISTRICT ATTORNEY-FAMILY SUPPORT

The District Attorney, Family Support Division exists by federal and state mandates. Public Law 93-647 and California Welfare and Institution Code Section 11475.1 require the District Attorney to "promptly and effectively enforce the obligation of parents to support their children and determine paternity in the case of children born out of wedlock."

EXECUTIVE'S COMMENT

On February 26, 2002 the Board approved the resolution to establish the Merced County Department of Child Support Services, Budget Unit 20100, effective July 1, 2002 to transition the responsibility for enforcing child support obligations from the District Attorney's Office, Budget Unit 20500, into a independent local child support agency. At Proposed Budget it is recommended to transfer all personnel and budget accounts in 20100.

WORKLOAD INDICATORS

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - JUDICIAL

FUND - 1010
 BUDGET UNIT # - 20500
 UNIT TITLE - DISTRICT ATTORNEY-FAMILY SUPPORT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	5,495,294	6,212,687	0	0	0
SERVICES & SUPPLIES	1,924,859	2,531,454	0	0	0
OTHER CHARGES	-1,000	-1,054	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	140,000	0	0	0
CAPITAL ASSETS	232,952	469,061	0	0	0
GRAND TOTAL	7,652,105	9,352,148	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

20600 PUBLIC DEFENDER

The Public Defender's office represents indigent people in criminal and juvenile proceedings in all courts of the County. Statutory authority for this office is found in the California Government Code Section 27700.

EXECUTIVE'S COMMENT

Since FY 99/00, Public Defender has entered into an agreement with Mental Health to provide advice, legal assistance and representation to indigents or persons for whom legal counsel is required by the court for Lanterman-Petris-Short Act (LPS) Conservatorship under California Probate Code and Welfare and Institutions Code section 5000et seq. At the time of this writing, Mental Health has informed the department that only the hours actually dedicated to this program would be funded. This amount is less than originally anticipated by the department. Based upon further review, as the amount anticipated is less than the original contract, recommendations at Final Budget may require General Fund support.

With recent changes in Trial Court Funding, County costs for indigent defense have become an area of concern. The Public Defender's Office is an integral part of this system and is the point of entry for defendants. In the past, all ancillary costs associated with providing a defense, from Public Defender and contractors, have been paid from Budget Unit 21200, Indigent Defense. In FY 00/01, appropriations were added to the Public Defender to directly pay for investigations and expert witnesses for indigent defenses out of Budget Unit 20600. This has simplified the process for the Department and provided the ability to maintain better cost control.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Felonies				
Merced	2,012	1,939	2,100	2,200
Los Banos	<u>387</u>	<u>459</u>	<u>530</u>	<u>550</u>
TOTAL	2,399	2,398	2,630	2,750
Misdemeanor				
Merced	4,389	4,409	4,500	4,600
Los Banos	<u>1,711</u>	<u>1,094</u>	<u>1,050</u>	<u>1,200</u>
TOTAL	6,100	5,503	5,550	5,800
Juveniles	931	781	800	850
Conservatorship	101	136	160	170
Other-Criminal	<u>66</u>	<u>159</u>	<u>150</u>	<u>160</u>
GRAND TOTAL	9,597	8,977	9,290	9,730

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Co. Pub. Defender	1	1	1	1
Chief Dep. Pub. Def.	1	1	1	1
Supv. Deputy Pub. Def.	2	2	2	2
Dep. Pub. Def. I to IV	9	9	9	9
Public Defender Office Supervisor	1	1	1	1
Legal Process Clerk I/II	2	2	2	2
Legal Process Clerk I/II (VS)	1	1	1	1
Pub. Def. Investigator	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	19	19	19	19
<u>Extra Help</u>				
EH Interviewer	.38	.50	.75	.75
EH Typist Clerk	<u>.50</u>	<u>.50</u>	<u>.50</u>	<u>.50</u>
TOTAL F.T.E.	.88	1.00	1.25	1.25

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - JUDICIAL

FUND - 1010
 BUDGET UNIT # - 20600
 UNIT TITLE - PUBLIC DEFENDER

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	1,403,177	1,518,354	1,721,448	1,721,448	1,721,448
SERVICES & SUPPLIES	341,571	343,803	364,516	364,516	364,516
INTRAFUND & INTERFUND TRANSFERS	-132,822	-117,241	-36,000	-36,000	-36,000
GRAND TOTAL	1,611,926	1,744,916	2,049,964	2,049,964	2,049,964

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
TOTAL ALLOCATED	19.88	20.00	20.25	20.25
TOTAL BUDGETED	19.88	20.00	20.25	20.25

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. There is an increase in Extra Help, used primarily to conduct initial interviews with defendants who are in custody, a less costly alternative than either attorneys or investigators performing the same function.

SERVICES AND SUPPLIES

Maintenance-Equipment is increased due to a higher per copy rate on a maintenance agreement for an older copier. Office Expense is increased due to higher postage rate and publication costs. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is decreased from FY 01/02, for reimbursement from Mental Health for the actual costs of the County Public Defender, a Public Defender Investigator, and a Legal Process Clerk I/II (VS) based on actual time spent for the Conservatorship program.

CAPITAL ASSETS

None.

REVENUE

Overall this category is decreased due to State Aid-Public Safety based on Prop 172 estimates. Legal Services for court ordered reimbursement for registration fees and services is anticipated to remain at the FY 01/02 level based on year-end estimates.

POLICY IMPLICATIONS

None.

VARIANCE

None.

20900 JUSTICE AUTOMATION SYSTEM

This budget unit was formed in mid FY 93/94 as an outgrowth of the Criminal Justice System Automation Committee that was originally convened as an ad hoc group in FY 92/93. The purpose of this group is to seek ways to develop organizational capabilities in order to implement a fully integrated records and case tracking system for justice and public protection functions. The original group consisted of County department staff from courts, public protection departments, and information systems. Since then, the group has expanded to include input from Mental Health, city police departments, Mariposa County and the California Highway Patrol.

EXECUTIVE'S COMMENT

In FY 01/02, the committee updated the warrant system and related screens. Future projects include: creating an on-line juvenile citations and juvenile referrals system, creating an on-line and on-demand court status report, case rejection notification, and subpoena notification of officers or county employees required to appear in court. Many of these projects require integration with the Court and are pending.

Superior Court is awaiting funding to implement a new case management system. Implementation of a proposed outside system may have a significant impact on the County's integrated justice automation system. Information Systems and the Court will be evaluating the potential ramifications.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category includes an appropriation for Data Processing charges related to program development and is budgeted at the FY 01/02 level.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - JUDICIAL

FUND - 1010
 BUDGET UNIT # - 20900
 UNIT TITLE - JUSTICE AUTOMATION SYSTEM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	11,936	6,675	22,884	22,884	47,884
GRAND TOTAL	11,936	6,675	22,884	22,884	47,884

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES - Total object adjustment \$25,000 increase.

This category is increased for Professional and Special Services - Data processing to support the warrant automation process.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$25,000

21200 INDIGENT DEFENSE

As a result of legislation (AB 233), effective January 1, 1998, the Board of Supervisors no longer has budget authority over expenditures related to Trial Court Funding. However, Indigent Defense costs are a County obligation and cannot be funded by the Courts under Trial Court Funding. This budget unit previously included appropriations related to the indigent defense costs associated with the Superior Court. In FY 97/98, all costs related to indigent defense were combined from Budget Unit 21400-Municipal Court Indigent Defense and Budget Unit 21200-Superior Court Indigent Defense into one budget, Budget Unit 21200-Indigent Defense. This budget unit includes appropriations for all costs related to indigent defense outside the Public Defender's budget.

EXECUTIVE'S COMMENT

During FY 98/99, the Board took action to place this budget unit under the authority of Administration. Staff continues to review the entire indigent defense process to identify possible efficiencies and savings. In the past, the Public Defender's Office has continuously petitioned the court for additional funding from the Indigent Defense budget for investigations and expert witnesses. In FY 00/01, after review of the indigent defense system, it was recommended to budget funds to allow the Public Defender to pay directly for associated costs instead of payment out of the Indigent Defense. This has simplified the process and maintained better control of costs.

The County currently contracts with twelve private attorneys for indigent defense services in instances when the Public Defender's Office is not able to represent a case due to a conflict. The caseload is shared equally among those contract public defenders. Other alternative structures, that would ensure competent indigent defense services while minimizing the costs associated with the program, are being analyzed.

The Merced County District Attorney is currently trying two death penalty cases and appropriation is increased based on anticipated costs to defend the cases. Adult criminal caseloads have increased 4% during this past year while juvenile caseloads have increased 19%. In addition, changes in law have increased the County's responsibility for providing representation for indigent defendants.

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Management Analyst I/II/III	1	1	1	1
TOTAL FULL-TIME & VS	1	1	1	1
TOTAL ALLOCATED	1	1	1	1
TOTAL BUDGETED	1	1	1	1

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

SERVICES AND SUPPLIES

Overall, this category has slightly decreased primarily due to decreased appropriations in Communications, Membership, Data Processing and Medical Exams. Professional & Special Services-Legal Services increased primarily due to increased adult and juvenile caseloads, and appropriations increased for the prosecution of two capital murder cases. General Liability is increased based on current and projected County-wide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - JUDICIAL

FUND - 1010
 BUDGET UNIT # - 21200
 UNIT TITLE - INDIGENT DEFENSE

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	56,095	68,530	75,394	75,394	75,394
SERVICES & SUPPLIES	1,217,930	1,399,577	2,053,709	2,053,709	2,053,709
CAPITAL ASSETS	3,316	0	0	0	0
GRAND TOTAL	1,277,341	1,468,107	2,129,103	2,129,103	2,129,103

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

CAPITAL ASSETS

None.

REVENUE

Legal Services revenue for appointed counsel collections to conservative cases is anticipated to decrease based on year-end actual data. State Mandated Costs revenue is anticipated to be less than FY 01/02 year-end estimated revenue.

POLICY IMPLICATIONS

None.

VARIANCE

None.

22000 MARSHAL

The Marshal's Office provides bailiffs for Municipal and Superior Courts.

EXECUTIVE'S COMMENT

With the changes in Trial Court Funding as a result of AB 233, the Marshal's department is expected to undergo some changes in the manner in which they provide services. The Courts and administrative staff are currently reviewing the functions performed by the Marshal's department; both security services provided to the Courts and civil process service that is funded by the County. Recommendations related to changes in staffing levels and organizational adjustments may be forthcoming at Final Budget.

In order to address the warrant and civil processing effort the Board of Supervisors authorized the consolidation of the warrant/civil staff into the Sheriff's department at the start of the fiscal year.

Administrative staff is currently working with the Courts to discuss the transition of Marshal security. The County has proposed to mitigate Court costs due to the transition of additional staff for Court security in FY 02/03. A status report will be given by Final Budget.

It is recommended that the Marshal position not be funded after the retirement of the incumbent. Board directed staff to work with the legislative lobbyist to review and seek modification to eliminate the Marshal's Office.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Civil Process Served	4,065	3,300	3,300	0
Total Warrants Worked (received/mailed)	3,483	3,000	3,000	0

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Marshal	1	1	1*	1*
Marshal Sergeant	1	1	1	1
Deputy Marshal	15	15	15	15
Civil Assistant III	1	1	0	0
Civil Assistant I/II	<u>2</u>	<u>2</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	20	20	17	17

* See comment below.

Extra Help

EH Dep. Marshal (Court)	1.88	3.00	3.10	3.10
EH Dep. Marshal (Weekender)	.00	.60	.00	.00
EH Typist Clerk	<u>1.00</u>	<u>.25</u>	<u>.00</u>	<u>.00</u>
TOTAL F.T.E.	2.88	3.85	3.10	3.10
TOTAL ALLOCATED	22.88	23.85	20.10	20.10
TOTAL BUDGETED	22.88	23.85	20.10	20.10

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Extra Help is adjusted to reflect only court security costs. Vacation and Sick Leave Payoff accounts are increased due to the expected retirement of the Marshal. It is recommended that this position will not be funded after the retirement of the incumbent and that the position be deleted.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - POLICE PROTECTION

FUND - 1010
 BUDGET UNIT # - 22000
 UNIT TITLE - MARSHAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	1,610,810	1,615,969	1,544,943	1,544,943	1,544,943
SERVICES & SUPPLIES	159,148	130,868	70,344	70,344	70,344
CAPITAL ASSETS	2,402	0	0	0	0
GRAND TOTAL	1,772,360	1,746,837	1,615,287	1,615,287	1,615,287

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS(Continued)

On June 11, 2002 the Board authorized the consolidation of the warrant/civil service support staff from the Marshal's Office into the Sheriff's Department.

SERVICES AND SUPPLIES

Overall this category has decreased due to the removal of the warrant/civil service cost in the following accounts: Communications, Maintenance Equipment, Office Expense, Data Processing, Postage, Spec Dept Expense-Other, and Transportation & Travel-Reimbursable, and County Vehicle. Expense/Car Allowance is reduced due to the anticipated retirement of the Marshal. Professional & Special Services is reduced based on the completion of the OTS grant for the Weekender Program. General Liability is significantly increased based on current and projected countywide claims. Spec Dept Expense-Other is increased to purchase portable radio batteries.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Overall this category has decreased due to the removal of the warrant/civil service revenue for civil processing service fees. Revenue related to billing of the Courts for security services is increased to cover general salary increases and benefits at the FY 01/02 staffing level. This is being studied as part of the review of the departmental functions and changes may be forthcoming at Final Budget.

POLICY IMPLICATIONS

After the transfer of civil processing/warrants to the Sheriff, the remaining function is court security. With the recommendation to not fund the Marshal position upon the retirement of the incumbent, the remaining alternatives are to either transfer the employees to the Courts or the Sheriff. Discussions are in progress with the Courts regarding which option they prefer. The Proposed Budget includes funding to assist the Courts with the transition during FY 02/03 with the Courts covering the full cost in FY 03/04. Pending the outcome of these discussions, further recommendations will be provided at Final Budget.

VARIANCE

None.

22100 SHERIFF

Government Code Section 24000 mandates the Office of Sheriff be established in each county in California. The duties and responsibilities of the office are regulated in various California codes. They are further extended when local ordinances apply. In 1993, the Board of Supervisors adopted Ordinance #1479 to consolidate the office of Coroner with Sheriff pursuant to Government Code Section 24304.

The Sheriff's Department has the primary responsibility for protecting the life and property of the citizens living in the unincorporated areas of Merced County as well as providing other Law Enforcement services as needed. The Sheriff's Department is additionally charged with the responsibility to investigate all criminal activities occurring in unincorporated areas and to apprehend individuals who have violated the law.

EXECUTIVE'S COMMENT

The Sheriff's efforts to obtain grant funding have enabled an increased law enforcement presence in the unincorporated areas of the County. Federal grant funds have enabled eight community Law Enforcement Offices (C.L.E.O.) to be established in the communities of Planada, Snelling, Franklin/Beachwood, Atwater, Winton, Delhi, Hilmar and Santa Nella. A north County station has been established in Hilmar. The formation of a Street Crime Unit (CRASH) has assisted the Patrol Division in combating crime pocket areas in the County. In June 2003, funding will end for four (4) School Resource Officers (Deputy Sheriff) positions serving Hilmar, Delhi, Winton, Franklin/McSwain, Planada/LeGrand and LeGrand High School. As these grants come to an end, the Sheriff's budget must try to cover the funding needed to maintain staffing levels.

In 2000 the District Attorney was awarded the Rural Crime Prevention Grant from the Office of Criminal Justice Planning. The program is a collaborative effort of the District Attorney's Office, the Sheriff, and Agricultural Commissioner. The Governor's May Revision proposes to eliminate funding for this program. Pending the outcome of the State Budget, adjustments may be necessary at Final Budget.

WORKLOAD INDICATORS (Calendar Year)

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Calls for Service	37,427	37,726	43,000	43,000
Arrests (Felony)	3,605	2,991	3,500	3,500
Citations	2,710	2,286	1,300	1,300
Felonies Reported	3,000	3,100	3,100	3,100
Felonies Cleared	1,500	1,800	1,800	1,800
Property Stolen Value *	\$2,083,642	\$1,768,000	\$180,000	\$180,000
Property Recovered	\$226,496	\$597,000	\$200,000	\$200,000
Vehicle Miles Driven	1,267,672	1,727,664	1,727,664	1,727,664

* Collection value fluctuates depending on what is recovered.

WARRANTS

Warrants Received	29,327	31,432	32,000	38,400
Warrants Cleared	312	3,960	4,000	4,800
Warrants Recalled	276	290	320	384
Warrants Arrests-Sheriff	750	750	770	924

IDENTIFICATION

Records-criminal record updated	13,125	13,400	13,520	13,600
CAL-ID Prints Processed	250	250	320	320
Extraditions Processed	180	180	160	160

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - POLICE PROTECTION

FUND - 1010
 BUDGET UNIT # - 22100
 UNIT TITLE - SHERIFF

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	7,412,318	7,886,199	9,187,279	8,914,201	8,914,201
SERVICES & SUPPLIES	1,630,459	1,635,930	2,321,461	2,314,683	2,175,090
OTHER CHARGES	-33	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-210,580	-173,484	-220,000	-220,000	-220,000
CAPITAL ASSETS	128,150	193,038	0	0	0
GRAND TOTAL	8,960,314	9,541,683	11,288,740	11,008,884	10,869,291

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES - Total object adjustment (\$139,593) decrease.

This category is decreased primarily for Professional and Special Services to transfer the appropriation for Justice System Study to the Chief Executive Office. Communications and General Liability are increased based on revised estimates.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - (\$139,593)

REVENUE - Total object adjustment \$80,369 increase.

This category is increased primarily for Federal Other to fund a Sheriff Deputy (Position #32) for the DIVERT program.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$80,369

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Sheriff	1	1	1	1
Assistant Sheriff	1	1	1	1
Commander-Operations	3	3	3	3
Sheriff Senior Sergeant/Sheriff Sergeant	10	10	10	10
Deputy Sheriff I/II	66	70	70	70
Staff Services Analyst I/II	1	1	1	1
Identification Tech I/II	0	1	1	1
Community Service Officer	1	0	0	0
Sup. Sheriff Dispatcher	1	1	1	1
Sheriff's Dispatcher	9	9	9	9
Sheriff's Admin Services Asst.	1	1	1	1
Support Services Assistant (V/S)	1	1	1	1
Accounting Technician	2	2	2	2
Account Clerk III	0	1	1	1
Legal Transcriptionist I/II	6	6	6	6
Detective Clerical Assistant	1	1	1	1
Sheriff Admin Supervisor	0	2	2	2
Sheriff Records Technician I/II	1	0	0	0
Sheriff Community Service Tech III	0	1	1	1
Sheriff Community Service Tech I/II	0	4	4	4
Typist Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	106	117	117	117

Extra Help

EH Sheriff Dispatcher	2.00	2.00	2.00	2.00
EH Sheriff Evidence Custodian	.50	.50	.50	.50
EH Legal Transcriptionist I	.95	.87	.87	.87
EH Identification Technician I	.37	.00	.00	.00
EH Identification Technician II	<u>.37</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
TOTAL F.T.E.	4.19	3.37	3.37	3.37

TOTAL ALLOCATED 110.19 120.37 120.37 120.37

TOTAL BUDGETED 110.19 120.37 120.37 120.37

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Overtime is increased due to anticipated salary adjustments. Vacation and Sick Leave Payoff accounts are increased due to the expected retirement of the Sheriff.

In order to address the warrant and civil processing effort the Board of Supervisors authorized the consolidation of the warrant/civil staff into the Sheriff's department at the start of the fiscal year. Four (4) Deputy Sheriffs, (2) Sheriff Administrative Supervisors, and (1) Account Clerk were added. Also as a part of the transition it was requested by the Sheriff and Sheriff-elect to convert the Sheriff Records Technicians, Civil Assistants, and Community Officer into a generic Sheriff Community Technicians. In order to offset the cost of one Sheriff Admin Supervisor it is requested to delete (1) Sheriff Community Technician position as it becomes vacant at the conclusion of a closed county recruitment.

The department requested (6) Deputy Sheriff I/II positions that are not recommended due to budget constraints. It has also been requested to review (1) Legal Transcriptionist I/II, which will be completed with recommendations forthcoming at Final Budget Hearing.

SERVICES AND SUPPLIES

Overall this category is increased due to General Liability based on current and projected Countywide claims. Clothing & Personal Supplies, Communications, Office Expense-General, Postage and Data Processing are

SERVICES AND SUPPLIES (Continued)

increased due to the addition of the Warrant/Civil function. Uniform Accessories & Safety Equipment is increased due to the additional deputies and the increased costs for bulletproof vests. Maintenance-Equipment has increased due to repair and maintenance agreements for additional Live Scan equipment. Maintenance-Boat Expense has risen due to additional boats purchased in FY 01/02. Professional & Special Services funds have been allocated for a Justice System Facility study. Prof & Spec Serv - DOJ Live Scan account has been added to pay for the processing of fingerprints. Other County Dept is increased based on current usage of the radio system. Additional funding has been increased in Software for the update of the Record Maintenance System funded by CLEEP. County Vehicle account is dramatically increased due to the addition of three vehicles for the Warrant/Civil function and based on current usage.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category represents reimbursement from District Attorney for the cost of (2) Deputy Sheriff I/II and (1) Support Services Assistant (V/S) for the Rural Crime Prevention Grant. See below under Policy Implications. Funding is reduced due to the loss of funding from the District Attorney Domestic Violence Response Team (DVRT) Grant.

CAPITAL ASSETS

None.

REVENUE

Overall this category is increased/decreased due to State Aid-Public Safety based on Prop 172 estimates. Licenses & Permits revenue is increased based on an adjustment in Sheriff Administrative fee in FY 00/01. Live Scan-DOJ Processing account was added to reflect revenue to pay DOJ for fingerprinting. Court Fines revenue anticipated from the Sheriff Automated fingerprint Trust Fund is increased to offset the California Identification (Cal-ID) program cost. State C.O.P.S. funding is reduced due to the loss of Civil Processing Services, Civil Processing Service-Vehicle Equipment, and Civil Processing Services-Service Fee account have been moved from the Marshal's Office, budget unit, 22000. Civil revenue is projected to be at a slight increase.

POLICY IMPLICATIONS

None.

VARIANCE

None.

23000 SHERIFF-CORRECTIONS

The Corrections Division of the Merced County Sheriff's Department is responsible for care and welfare of inmates lawfully committed to the custody of the Sheriff. Currently, two facilities are operated to meet this responsibility; the Main Jail located at 700 W. 22nd Street and a correctional facility located on Sandy Mush Road outside of El Nido. Operation of these facilities is governed by the California Penal Code, the California Administrative Code, and by other applicable State and Federal laws.

EXECUTIVE'S COMMENT

Financing the operation of county correctional facilities continues to be a major funding problem for most counties. In recent years, tougher attitudes and policies on crime combined with mandatory sentencing laws have left counties struggling to keep up with the space and programs needed to keep the justice system in balance. Population caps for the jails often require the release of inmates after serving only a portion of their sentence. However, this alternative is becoming less feasible as the population of inmates awaiting trial becomes a greater percentage of the total. The "Three Strikes" initiative has resulted in a growing number of persons arrested for felonies electing to be tried rather than to plead. Electronic monitoring devices help mitigate the impact of high jail populations.

The Sheriff department will be expanding the jail capacity by adding an additional 60 beds to the Sandy Mush facility. In FY 20/03, the construction of two additional male dormitories (24 beds) at Sandy Mush will be completed. Staffing for this expansion has been previously addressed according to Board of Corrections requirements. In FY 01/02, the State Law authorized the addition of 2 beds to each dorm increasing the capacity of 36 additional beds. Staff is recommending to add (5) Correctional Officers to provide supervision of the additional inmate beds.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Bookings	14,000	10,666	11,000	11,000
Average Daily Population:				
Main Jail	169	162	162	162
Sandy Mush Facility	358	412	420	480
TOTAL CUSTODY	527	574	582	642
Custody Alternatives	700	685	750	750
TOTAL CORRECTIONS SYSTEM	1,227	1,249	1,332	1,402
Work In-Lieu				
Participants	400	450	475	475
Funds to County	\$10,565	\$11,225	\$12,000	\$12,000
Work Furlough/Home Arrests				
Participants	200	225	225	225
Funds to County	\$250,348	\$281,641	\$300,000	\$300,000

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Commander-Corrections	2	2	2	2
Sheriff Administrative Manager	1	1	1	1
Correctional Sergeant	9	10	10	10
Correction Officer I/II	53	52	57	56
Correctional Officer III	7	7	7	7
Food Service Supervisor	1	1	1	1
Cook I/II	5	6	6	6
Farm Manager	1	1	1	1
Security Systems Operator	13	13	13	13
Corr. Facility Admissions Clerk	3	3	3	3

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - DETENTION AND CORRECTION

FUND - 1010
 BUDGET UNIT # - 23000
 UNIT TITLE - SHERIFF-CORRECTIONS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	6,028,812	6,191,290	7,451,491	7,230,332	7,166,443
SERVICES & SUPPLIES	3,153,844	3,751,814	4,453,223	4,451,799	4,468,137
OTHER CHARGES	26,460	28,875	35,000	35,000	35,000
INTRAFUND & INTERFUND TRANSFERS	477,644	981,380	176,000	176,000	176,000
CAPITAL ASSETS	9,078	128,957	0	0	0
GRAND TOTAL	9,695,838	11,082,316	12,115,714	11,893,131	11,845,580

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS - Total object adjustment (\$63,889) decrease.

This category is decreased for one (1) vacant Correctional Officer I/II to offset the costs of an additional Correctional Sergeant authorized by the Board on 2/5/02.

SERVICES AND SUPPLIES - Total object adjustment \$16,338 increase.

This category is increased primarily for Uniform Accessories for uniforms of Sheriff and Correctional teams to promote public awareness efforts in public safety. Communications is increased and General Liability is decreased based on revised estimates.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - (\$47,551)

REVENUE - Total object adjustment \$181,730 increase.

This category is increased for Federal Other from the State Criminal Award Program to fund the positions of Correctional Officer (Positions 27 and 65) and Dispatcher (Position 104). Additional increases in Federal Other are from Sheriff Adult Correctional Facilities for Uniforms.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$181,730

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Inmate Services Worker	0	0	0	0
Inmate Services Manager	0	0	0	0
TOTAL FULL-TIME & VS	98	96	101	100
<u>Extra Help</u>				
EH Correctional Facility Cook I	1.54	1.54	.95	.95
TOTAL F.T.E.	1.54	1.54	.95	.95
TOTAL ALLOCATED	99.54	97.54	101.95	100.95
TOTAL BUDGETED	99.54	97.54	101.95	100.95

In FY 01/02, the department added an additional Correctional Sergeant in lieu of a Correctional Officer I/II.

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

Overtime and Special Pays have increased to reflect salary adjustments. Sick Leave and Vacation Payoffs are increased based on projected utilization.

The department has requested ten (10) Correctional Officers I/II: (5) Correctional Officers are recommended to be added at Proposed Budget to address the additional 36 beds at Sandy Mush; (5) Correctional Officers are not recommended due to budget constraints.

SERVICES AND SUPPLIES

Overall this category has increased. Communications and General Office Expense are slightly increased based on actual usage in FY 01/02 and projected activity. Insurance General Liability increased due to rate hikes. Linen & Bedding has increased based on the increase in beds at Sandy Mush. County Vehicle, Facility Operations, and Data Processing accounts are dramatically increased based on actual usage in FY 01/02. Professional & Special Services account is increased to anticipate a full year contract for the Weekender Program with Merced College. There is an anticipated adjustment to Medical Services contract with California Forensic Medical Group (CFMG).

OTHER CHARGES

Support and care of persons reflects the amounts paid primarily to the City of Los Banos for booking prisoners in the Los Banos City jail and is budgeted at the FY 01/02 level.

INTRAFUND AND INTERFUND TRANSFERS

This category has decreased due to the one time pay off in FY 01/02 for the debt service on the County's share of cost for the construction expansion on the Sandy Mush Correctional Facility. Interfund Fund account reflects the debt service payments for the warehouse at Sandy Mush, the County match on Proposition 86 funding for the Main Jail remodel. In addition, the Intrafund Transfer account reflects the reimbursement for Juvenile Hall and Mental Health for contracted meals.

CAPITAL ASSETS

None.

REVENUE

Overall this category is decreased primarily due to a reduction to State Aid-Public Safety based on Prop 172

REVENUE (Continued)

estimates. Jail Reporting Welfare Filings and Court Order Booking Fees are projected to decreased based on year-end estimates. There is a significant reduction to Federal Other revenue that has been previously used to offset the cost of (1) Dispatcher and (2) Correctional Officers from the Sheriff Adult Correctional Facility Trust Fund; this revenue will be reviewed at Final Budget. Law Enforcement Services booking fee is adjusted for an increase in the reimbursement rate.

POLICY IMPLICATIONS

None.

VARIANCE

None.

23100 SHERIFF-INMATE WELFARE

The Sheriff maintains and operates an inmate supply store. Profits from the sales of goods and services to inmates for items such as candy bars, cigarettes, telephones calls, etc. are maintained in a separate fund in accordance with Section 4025 of the Penal Code. The Inmate Welfare Trust Fund is used for the benefit, education, and welfare of the inmates and to maintain the facility and personnel. The Correctional Support Services budget was established to track personnel and data processing costs spent out of the Inmate Welfare Fund.

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Inmate Services Manager	1	1	1	1
Inmate Services Worker	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	3	3	3	3
<u>Extra Help</u>				
EH Corr. Commissary Worker	<u>1.50</u>	<u>1.50</u>	<u>2.50</u>	<u>2.50</u>
TOTAL F.T.E.	1.50	1.50	2.50	2.50
TOTAL ALLOCATED	4.5	4.5	5.5	5.5
TOTAL BUDGETED	4.5	4.5	5.5	5.5

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Extra Help and Extra Help-Overtime are increased based on Inmate Welfare Services needs and staffing coverage.

It has also been requested to review the Inmate Services Manager and Inmate Services Worker positions, which will be completed with recommendations forthcoming at Final Budget Hearing.

SERVICES AND SUPPLIES

Overall this category is increased. General Liability is increased based on current and projected Countywide claims. There is an increase in Office Expense-General, Commissary Supplies, and Inmate Rec/Equipment due a projected increase in the inmate population. Professional & Special Services increased due to the jail ministry services contract. Data Processing has increased based on projected costs. County Vehicle has been appropriated for anticipated use of fleet services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

The revenue for this budget unit comes from telephone and commissary profits in the Inmate Welfare Trust. It is projected at an increased level based on increased appropriations.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - DETENTION AND CORRECTION

FUND - 1240
 BUDGET UNIT # - 23100
 UNIT TITLE - SHERIFF INMATE WELFARE

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	0	148,655	206,275	206,275	206,275
SERVICES & SUPPLIES	0	434,872	955,285	955,285	955,285
INTRAFUND & INTERFUND TRANSFERS	0	80,000	0	0	0
CAPITAL ASSETS	0	15,543	0	0	0
GRAND TOTAL	0	679,070	1,161,560	1,161,560	1,161,560

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

REVENUE - Total object adjustment (\$370,992) decrease.

This category is decreased for Other Sales - Concession Sales based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - (\$370,992)

POLICY IMPLICATIONS

None.

VARIANCE

None.

23300 JUVENILE HALL

The Merced County Juvenile Hall, under the direction of the Chief Probation Officer, provides temporary secure shelter, counseling, education, and care for minors detained or committed to the Juvenile Hall as law violators or status offenders.

EXECUTIVE'S COMMENT

The Juvenile Hall continues to experience serious capacity problems however significant progress was made during FY 00/01 toward the construction of a new Juvenile Justice Facility. In February 2000, the Board authorized moving forward with completion of the design of construction documents for Phase I, a sixty-bed juvenile facility. In FY 01/02, the Board of Corrections has awarded the department a grant to build a second residential living unit containing sixty-beds as a second phase. This past year the Board has given authorization to combine the two phases into one construction project.

On January 23, 2002 the Board authorized Bids to be received for the construction of the Juvenile Justice Correctional Facility. On May 14, 2002 the Board authorized the financing of the project through the issuance of Certificate of Participation Bonds. It is anticipated that documents will be brought to the Board on June 18, 2002 to award the bid with construction beginning in Summer 2002. Construction is expected to be completed in December 2003 with facility opening in January 2004.

To provide a transition, the Chief Probation Officer is recommending that the new facility be opened in three phases: the first 60 beds for detention in January 2004, the next 30 beds for commitment in April 2004 and the remaining 30 beds for commitment in July 2004. The FY 01/02 Budget included an appropriation of \$150,000 to begin preparing for the transition of the new facility. The FY 02/03 Proposed Budget includes a recommendation to increase this amount to \$350,000. In addition, approximately \$2.5 million exist in a trust fund established for the transition through unanticipated revenues and savings during the last few years in the Juvenile Hall Budget.

In order to open the first phase of the facility in 2004, further recommendations regarding staffing will be provided at midyear to provide for the appropriate recruitment and training period.

WORKLOAD INDICATORS

CALENDAR YEAR	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>PROJECTED</u>
Child Care Days	16,182	16,120	16,410	16,541
Average Daily Population	44.6	43.9	45.0	45.4

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Probation Division Director	1	1	1	1
Probation Program Manager	1	1	1	1
Sup. Group Counselor	3	3	3	3
Correctional Facilities Adm. Clerk	0	0	0	0
Security Systems Operator	1	4	4	4
Juvenile Institution Officers I/II	11	11	16	16
Juvenile Institution Officers III	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
TOTAL FULL-TIME & VS	23	26	31	31
<u>Extra Help</u>				
EH Juvenile Institution Officer	<u>9.5</u>	<u>9.5</u>	<u>7.3</u>	<u>7.3</u>
TOTAL F.T.E.	9.5	9.5	7.3	7.3
TOTAL ALLOCATED	32.5	35.5	38.3	38.3
TOTAL BUDGETED	32.5	35.5	38.3	38.3

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - DETENTION AND CORRECTION

FUND - 1010
 BUDGET UNIT # - 23300
 UNIT TITLE - JUVENILE HALL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	1,152,392	1,443,135	2,321,232	2,281,043	2,281,043
SERVICES & SUPPLIES	123,779	150,347	621,369	620,156	720,156
OTHER CHARGES	110,479	103,185	125,825	125,825	125,825
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	994,937
CAPITAL ASSETS	3,152	0	0	0	0
GRAND TOTAL	1,389,802	1,696,667	3,068,426	3,027,024	4,121,961

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES - Total object adjustment \$100,000 increase.

This category is increased for Special Department Expense - Special Fund for the new Juvenile Justice Correctional Complex.

INTRAFUND/INTERFUND TRANSFERS - Total object adjustment \$994,937.

This category is adjusted to establish Operating Transfer Out for debt service payment related to the new Juvenile Justice Correctional Complex.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$1,094,937

REVENUE - Total object adjustment \$490,000 increase.

This category is increased to establish Court Construction Assessment for funding the debt service payments.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$490,000

SALARIES AND EMPLOYEE BENEFITS (Continued)

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

Extra help has decreased to offset costs for permanent positions. Overtime Extra Help and Special Pays account are increased based on salary adjustments and usage.

The (4) Juvenile Institutions Officer I/II positions are recommended to provide stable relief for ongoing staffing cover in lieu off extra help or overtime and to also begin the transition into the new facility. There is (1) Juvenile Institutions Officer I/II recommended to be added to the night shift in place of temporary staff assigned on a full time bases. These will provide the necessary positions to maintain the required staffing of the Juvenile Hall. The department requested (1) additional Juvenile Institutions Officer position that is not recommended due to budget constraints.

SERVICES AND SUPPLIES

Overall this category has increased primarily due to General Liability based on current and projected countywide claims and an increase to Spec Dept Exp-Special Fund to continue to prepare for the transition to the new Juvenile Institutions Facility. Fleet, Household Expense and Linen & Bedding are increased based on actual usage in FY 01/02. Maintenance-Equipment is increased to cover higher maintenance agreements for Live Scan and portable radios. Uniform Accessories & Safety Equipment and Staff Development are increased based on additional staff. General Office Expense and Rents & Leases-Equipment are reduced based on projected costs.

OTHER CHARGES

Support and Care of Persons is budgeted at an increase. Costs include meals purchased from Sandy Mush, laundry, prescriptions and sundry items.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Overall this category is decreased primarily due to State Aid-Public Safety based on Prop 172 estimates. State Other is increased due to State Standards and Training Corrections Program for officers. Federal TANF revenue increased to offset partial increased costs of the Program Manager. Institutional Care & Services is projected to be higher due to year-end estimates.

POLICY IMPLICATIONS

None.

VARIANCE

None.

23400 PROBATION

The Probation Department provides coordinated services both to the courts and the community including screening, investigation, disposition and treatment of juvenile law violators and status offenders; written probation reports and recommendations to the courts and correctional programming for people placed on probation; and, legally mandated and court ordered services in accordance with several sections of the Penal Code, Welfare and Institutions Code, Civil Code, Code of Civil Procedure, and Probate Code.

EXECUTIVE'S COMMENT

In FY 00/01 there was several legislative acts that affected the Probation Department. The Crime Prevention Act (AB 1913) allocated funds to counties and cities to implement a comprehensive multi-agency juvenile justice plan. Based on the recommendations from the local juvenile justice coordinating counsel several positions were added to various juvenile programs to improve prevention/intervention services. The Substance Abuse and Crime Prevention Act of 2000-Prop 36 mandated court supervised treatment for convicted drug offenders' effective July 1, 2001. During FY 00/01, Probation Officers were added to monitor those individuals who are required to complete a drug treatment program lasting up to one year.

WORKLOAD INDICATORS

CALENDAR YEAR:	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
<u>Juvenile:</u>				
Juvenile Referrals	3,957	3,518	3,292	3845
Civil Referrals	18	19	16	15
Courtesy Investigations	3	3	6	5
Court Reports	893	862	740	850
Court Reviews	440	472	475	490
<u>Adult:</u>				
Superior Court Ref.	1,184	1,140	1,313	1375
Courtesy Supervision Requests	55	59	43	55
Total Intake Units Completed	15,062	14,437	14,670	14,800
Home Supervision Referrals	378	318	423	395
Avg. Daily Caseload	12.3	11	11.9	12.4
Supervision Caseload	2,579	2,872	2,877	2,900

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Chief Probation Officer	1	1	1	1
Probation Division Director	2	2	2	2
Probation Admin. Div Dir.	1	1	1	1
Supv. Prob. Officer	5	5	5	5
Court and Hearing Officer	1	1	1	1
Dep. Probation Officer I/II/III	47	46	47	47
Probation Assistant	4	4	4	4
Support Services Analyst I/II	1	1	1	1
Secretary III	1	1	1	1
Sup. Legal Clerk	1	1	1	1
Legal Transcriptionist I/II	3	3	3	3
Traffic Hearing Clerk	2	2	2	2
Legal Process Clerk I/II	5	5	5	5
Account Clerk II	1	1	1	1
Typist Clerk I/II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	77	76	78	77

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - DETENTION AND CORRECTION

FUND - 1010
 BUDGET UNIT # - 23400
 UNIT TITLE - PROBATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	3,138,451	3,933,950	5,067,936	5,018,697	5,018,697
SERVICES & SUPPLIES	588,706	816,657	1,187,912	1,186,116	1,195,116
OTHER CHARGES	3,730	130,091	167,044	167,044	167,044
INTRAFUND & INTERFUND TRANSFERS	-124,973	-131,617	-171,384	-171,384	-171,384
CAPITAL ASSETS	4,884	108,975	0	0	0
GRAND TOTAL	3,610,798	4,858,056	6,251,508	6,200,473	6,209,473

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES - Total object adjustment \$9,000 increase.

This category is increased for Office Expense for modular furniture for clerical staff relocation and reorganization of Juvenile and Adult Division.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$9,000

REVENUE - Total object adjustment \$7,193 increase.

This category is increased for Federal Other and State Other to fund clerical staff relocation and balance budget.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$7,193

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>REQUESTED</u>	2002/03 <u>RECOMMENDED</u>
<u>Extra Help</u>				
EH Legal Transcriptionist I/II	.16	.16	.16	.16
EH Typist Clerk I	.16	.16	.16	.16
EH Traffic Hearing Clerk	.00	.15	.15	.15
EH Sup Prob Officer	.24	.24	.24	.24
EH Probation Officer I/II/III	<u>.50</u>	<u>.50</u>	<u>.50</u>	<u>.50</u>
TOTAL F.T.E.	1.06	1.21	1.21	1.21
TOTAL ALLOCATED	78.06	77.21	77.21	77.21
TOTAL BUDGETED	78.06	77.21	77.21	77.21

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, estimates related to the meet and confer process, an estimated increase in health insurance rates and retirement-prior year service costs, and recommendations from an actuarial study for retirement rates. Extra-Help is increased based on coverage for juvenile traffic. Worker Compensation Payment account has been added to cover salaries for employees on eligible for 4850 benefits.

During FY 00/01, the Board took the following actions: added (4) Deputy Probation Officer I/II/III and (1) Probation Assistant related to Crime Prevention Act (AB 1913); added (2) Court Services Officers responsible for Pre-Trail Release Program from the Courts and then converted the (2) vacant positions to (2) Deputy Probation Officer I/II/III; deleted (1) vacant Deputy Probation Officer I/II/III and replaced it with a Supervising Probation Officer to oversee the Day Reporting Center, Home Supervision, Home Commitment, and Work Programs; added (2.5) Deputy Probation Officer I/II/III for the Prop 36-Substance Abuse and Crime Prevention Act of 2000 and (.5) Deputy Probation Officer I/II/III for the Drug Court Grant through a contractual agreement with the Mental Health Department.

One Deputy Probation Officer is recommended to be reduced due to the loss of funding from Mental Health for AB 3015 Project. The department has requested an additional Court & Hearing Officer, which is not recommended due to budget constraints. It has also been requested to review the Support Services Analyst, which will be completed with recommendations forthcoming at Final Budget Hearing.

SERVICES AND SUPPLIES

Overall this category has increased. Contractual Agreement is increased significantly to implement AB 1913 programs. Other accounts have increased based on additional staff for AB 1913 and Prop 36. These include: Clothing & Personal Supplies, Uniform Accessories & Safety Equipment, Communications, General Liability, Maintenance-Equipment, Office Expense, and Staff Development. Household-Contractual, Data Processing, Postage, and Legal Notices are based on anticipated needs and increased costs. Administrative Services has significantly decreased ending the obligation to offset the Court Services Officers in the Courts since the positions transferred to Probation effective January 1, 2001. Laboratory, and County Vehicle accounts are decreased on actual usage in FY 00/01 and projected activity.

OTHER CHARGES

This category is used to cover the costs of returning out-of-county/state runways and local crisis home placements. It is significantly increased due to additional funding from AB 1913 for beds at a county operated camp facility for non-compliant minors in the Day Reporting program.

INTRAFUND AND INTERFUND TRANSFERS

This category is used to bill for the salary costs of (2.5) Deputy Probation Officer positions in the Mental Health AB 3015 Project. This is decreased based on the reduction funding for (1) Deputy Probation Officer.

CAPITAL ASSETS

None.

REVENUE

Overall this category has significantly increased, primarily due to revenue for Prop 36 and AB 1913. Federal Other is increased related to actual salary reimbursement. Federal TANF and Legal Services are anticipated to increase based on a conservative trend. State Other is decreased related to the Sober Program with the Office of Traffic Safety grant due to reductions for reimbursement for salary and benefits costs.

POLICY IMPLICATIONS

None.

VARIANCE

None.

23700 STATE INSTITUTIONS

This budget provides payments for the care of County residents in state institutions, i.e.: California Youth Authority (CYA), state health facilities, School for the Deaf, etc. These costs are controlled by the State.

EXECUTIVE'S COMMENT

On February 1, 1996, the Governor signed SB 681 which included an increase in the charge per ward for commitments to the CYA from \$150 per month to \$2,600 per month for serious offenders, and a sliding scale up to full cost reimbursement for less serious offenders. This legislation became effective January 1, 1997 and was prospective. This legislation has had a significant impact on this budget unit and the County continues to support efforts to change the reimbursement methodology.

The Governor's May Revision proposes to increase the counties share of cost for housing juvenile officers in the California Youth Authority by changing the fee structure from \$176 per month to \$3,040 per month. Pending the outcome of the State Budget, adjustments may be necessary at Final Budget.

WORKLOAD INDICATORS

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category includes charges for support and care of County resides in State institutions. It is increased based on current trends and usage.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category includes contributions toward the care of individuals in institutions, usually from families. It is budgeted at the FY 01/02 level.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - DETENTION AND CORRECTION

FUND - 1010
 BUDGET UNIT # - 23700
 UNIT TITLE - STATE INSTITUTIONS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
OTHER CHARGES	1,361,403	1,925,612	3,000,000	3,000,000	3,100,000
GRAND TOTAL	1,361,403	1,925,612	3,000,000	3,000,000	3,100,000

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

OTHER CHARGES - Total object adjustment \$100,000 increase.

This category is increased for Support and Care of Persons – Aid based revised estimates.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$100,000

25000 FIRE

The Fire Department provides fire prevention, fire suppression and rescue operations, emergency medical response, and public service education for the entire County with the exception of the cities of Merced and Atwater. Funding for the Office of Emergency Services was consolidated into the Fire Fund in FY 93/94.

EXECUTIVE'S COMMENT

Fiscal year 2002/03 will mark the fourteenth year Merced County has provided fire protection to its residents under a cooperative agreement with the California Department of Forestry (CDF). Under the provisions of this agreement, all dispatch functions are conducted from the Emergency Command Center at CDF Ranger Unit Headquarters in Mariposa. Merced County has benefited from the size and depth of the CDF organization in scheduling coverage of County fire stations to minimize overtime costs and in procuring supplies and equipment. Careful budgeting and management of personnel resources on the part of CDF have been an important factor in managing the Fire budget.

Continuation of current levels of fire service within existing resources continues to be a difficult challenge for Merced County. Beginning in FY 00/01, the General Fund contributed \$200,000 to the Fire Fund. For FY 01/02, this amount was increased to \$550,000 for operations and an additional \$200,000 for the purchase of equipment.

During FY 01/02, the State entered into a five year Memorandum of Understanding (MOU) with the Department of Forestry and Fire Protection Firefighters that includes an estimated \$1-\$1.5 million increase in FY 05/06. Discussions are currently in progress with CDF Officials regarding a plan to prepare for the increase. The FY 02/03 Proposed Budget includes General Fund support of \$550,000.

WORKLOAD INDICATORS

Calendar Years	1998 <u>ACTUAL</u>	1999 <u>ACTUAL</u>	2000 <u>ACTUAL</u>	2001 <u>ACTUAL</u>
NUMBER OF INCIDENTS:				
Wildfire	410	*	*	*
Vegetation	*	576	485	735
Roadside Fire	126	*	*	*
Structure Fire	410	408	458	427
Vehicle Fire	260	*	*	*
Medical Aid	3,869	3,903	4411	4719
Fire Menace	133	*	*	*
False Alarm	346	*	*	*
Other Fire	148	535	557	644
Public Assist	329	535	569	752
Hazardous Materials	37	40	63	88
Miscellaneous	<u>86</u>	<u>*</u>	<u>*</u>	<u>*</u>
TOTAL	6,154	5,997	6543	7,365

* Effective calendar year 1999, the Emergency Command Center changed reporting formats.

MEDICAL AID CALLS:	1998 <u>ACTUAL</u>	1999 <u>ACTUAL</u>	2000 <u>ACTUAL</u>	2001 <u>ACTUAL</u>
Difficulty Breathing	497	518	573	*
Heart and Circulatory	272	277	308	*
Trauma	419	427	485	*
Threat to life	1,116	1146	1279	*
Traffic Accidents	1,199	1206	1367	*
Other	<u>366</u>	<u>329</u>	<u>399</u>	<u>*</u>
TOTAL	3,869	3,903	4411	4,719

* Beginning in FY 01/02 CDF no longer tracks Medical Aid Calls by type, only totals are provided.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - FIRE PROTECTION

FUND - 1320
 BUDGET UNIT # - 25000
 UNIT TITLE - FIRE

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	560,536	553,156	724,436	724,436	724,436
SERVICES & SUPPLIES	7,848,277	7,195,836	7,897,529	7,897,529	7,897,529
INTRAFUND & INTERFUND TRANSFERS	-28,382	-44,874	-44,582	-44,582	-44,582
CAPITAL ASSETS	434,998	494,495	182,220	182,220	182,220
GRAND TOTAL	8,815,429	8,198,613	8,759,603	8,759,603	8,759,603

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

WORKLOAD INDICATORS (Continued)

	1998	1999	2000	2001
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
DAMAGE VALUE	\$4,538,371	\$4,628,560	\$4,718,749	\$8,691,171
SAVINGS VALUE	\$23,041,931	\$27,582,699	\$29,789,314	\$22,986,245

SALARIES AND EMPLOYEE BENEFITS

	2000/01	2001/02	2002/03	2002/03
	<u>ALLOCATED</u>	<u>ALLOCATED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Fire Heavy Eq. Mechanic	2	2	2	2
Secretary I/II	1	1	1	1
Fiscal Services Analyst	1	1	1	1
Fire Prevention Inspector	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	5	5	5	5
<u>Extra Help</u>				
EH Laborer	.28	.28	.28	.28
EH Firefighter Volunteer	<u>17.81</u>	<u>19.25</u>	<u>17.38</u>	<u>17.38</u>
TOTAL F.T.E.	18.09	19.53	18.66	18.66
TOTAL ALLOCATED	23.09	24.53	23.66	23.66
TOTAL BUDGETED	23.09	24.53	23.66	23.66

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. A review of the administrative support functions is underway with recommendations forthcoming at Final Budget.

SERVICES AND SUPPLIES

Overall this category is decreased for FY 02/03 primarily for the CDF contract which is adjusted based on estimated salary/benefit adjustments implemented by the State and Maintenance-Structure is decreased due to the completion of the re-roofing of two (2) fire stations funded in FY 01/02. Rents and Leases-Equipment is increased for payments on two (2) water tenders and two (2) fire engines recommended in the FY 02/03 Budget. The Ballico and Delhi stations are scheduled to receive the Water Tenders and the Dos Palos and McKee stations are scheduled to receive the Fire Engines. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFER

Funds are anticipated in this category to offset time spent by the CDF Battalion Chief on Emergency Services activities.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84064	1 Fire Simulator Program	3,700	3,700	3,700
84065	1 Arson Investigation Unit	2,000	2,000	2,000
84067	8 SCBA Buddy System Units	51,520	51,520	51,520
84069	2 4-Wheel Drive Pick-Up Trucks	65,000	65,000	65,000
84170	1 Telephone System	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
	TOTAL	\$182,220	\$182,220	\$182,220

CAPITAL ASSETS (Continued)

The Fire Simulator Program is needed for training presentations. The Arson Investigation Unit is needed for investigations in the field. The SCBA Buddy System Units are needed for safety in rescue operations and to enhance service ability. The vehicles are replacements for ones with high mileage. The telephone system is needed to replace existing systems, which are outdated and need repairs, which are not cost effective.

REVENUE

Overall, revenue is increased primarily due to estimated Property Taxes. Impact fees are decreased based on actual projects anticipated for FY 02/03. Operating Transfers In from the General Fund of \$550,000 is recommended pending further review at Final Budget.

POLICY IMPLICATIONS

See Budget Unit 17500 Capital Projects - Fire Facilities.

VARIANCE

None.

25100 EMERGENCY SERVICES

The Merced Office of Emergency Services (OES) was established in 1971 in compliance with the California Emergency Services Act and State OES standards. It is operated under the direction of the Fire Department. The mission of OES is to facilitate disaster preparedness, response and recovery; and, to ensure the citizens of Merced County receive available benefits from both federal and state governments, which deal with disaster mitigation, disaster planning, and disaster assistance in the event of a local disaster. As of FY 93/94, this budget unit has been funded and managed within the Fire Fund.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
EH Lifeguard	1.66	1.66	1.66	1.66
Clients directly served (Depts, Cities, etc)	60	60	65	65
Clients indirectly served (Public, Non Gov't Agencies)	140	140	147	147
Administrative Duties (hours)	500+	500+	515	515
Planning Activities (hours)	700	700	735	735
Emergency Medical Care	25	25	25	25
Dam Evacuation Plan	25	25	25	25
County Disaster Plan	50	50	55	55
Hazardous Mat Plan	15	15	20	20
Earthquake	50	50	65	65
Multi Haz. Funct. Plan	275	275	275	275
Meetings (days)	100	100	95	95
Emergency Plans Reviewed	5	5	7	7
Disaster Exer. Scenario (hours)	100	100	125	125

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Typist Clerk I/II	$\frac{1}{1}$	$\frac{1}{1}$	$\frac{1}{1}$	$\frac{1}{1}$
TOTAL FULL-TIME & VS	1	1	1	1
TOTAL ALLOCATED	1	1	1	1
TOTAL BUDGETED	1	1	1	1

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

SERVICES AND SUPPLIES

This category includes appropriation to reimburse the Fire Budget for the Battalion Chief's time devoted to OES. Overall the category is increased for FY 02/03. General Liability is increased based on current and projected County-wide claims and Office Expense for duplication services, training materials, and emergency response plans.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - FIRE PROTECTION

FUND - 1320
 BUDGET UNIT # - 25100
 UNIT TITLE - EMERGENCY SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	28,702	31,370	33,588	33,588	33,588
SERVICES & SUPPLIES	46,015	59,948	70,000	70,000	70,000
CAPITAL ASSETS	0	4,311	0	0	0
GRAND TOTAL	74,717	95,629	103,588	103,588	103,588

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

CAPITAL ASSETS

None.

REVENUE

Revenue comes from the State to cover allowable staff time expenses and is decreased based on estimated time spent in this capacity.

POLICY IMPLICATIONS

None.

VARIANCE

None.

26000 DPW-CREEK PROJECTS DIVISION

This budget unit was established by the Board of Supervisors to maintain and preserve designated channels and creeks in Merced County and to maintain designated alleys in unincorporated communities. It has also been used for expenditures related to the Merced County Streams Project.

EXECUTIVE'S COMMENT

The first component of the Merced County Streams Project was completed in December 1991, with the construction of the Castle Dam Unit. There are three more components yet to be initiated, one additional new reservoir, the enlargement of two existing reservoirs and the channelization of Fahrens Creek. The total cost of these remaining flood control projects for eastern Merced County is estimated to be \$110 million with the local match estimated to be 10% plus assumption of responsibility for maintenance. As yet, no source of funding has been identified for either the matching funds that will be required to complete the remainder of the project or the maintenance costs. Discussions have occurred with the City of Merced and Merced Irrigation District regarding the need to establish an on-going funding mechanism to complete the Merced County Streams Project, however, no specific plan to address the problem has been determined to date. During FY 95/96, the Corp of Engineers requested and received a written reaffirmation of support for completion of the remainder of the Project from the County and the City of Merced. Discussions continue with the U.S. Army Corp of Engineers and Bureau of Reclamation regarding phase II of the project.

In 1995, the Corp of Engineers turned over responsibility for operation and maintenance at Castle Dam to Merced County. The County is responsible for all operation and maintenance activities related to facilities developed for this flood control project.

As part of the Federal Clean Water Act, the County is required to implement a National Pollutant Discharge System water quality management program by 2003. County staff is taking the lead roll in developing this program, utilizing consultant services, Merced Irrigation District, and the cities of Merced, Atwater, and Livingston. The costs and permits for the development of this program will be shared proportionately between the agencies involved.

SALARIES AND EMPLOYEE BENEFITS

There are no employees designated in this budget unit. Work on the annual creek clean up and maintenance projects are done by either Department of Public Works employees, usually from the Road Division, or by Merced Irrigation District personnel. Oversight of the Merced County Streams Project and maintenance of Castle Dam has been provided by Public Works staff.

SERVICES AND SUPPLIES

Overall this category is decreased in Professional and Special Services for the Creeks share of the National Pollutant Discharge System, which was appropriated in FY 01/02. The County's share of the Merced Stream Project and channel clearing work done jointly with the Merced Irrigation District and the City of Merced continues.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is increased for Creeks share of the Right of Way and Environmental work for the Hillcrest Pond project.

CAPITAL ASSETS

None.

REVENUE

Revenue is anticipated for other agencies contribution to the National Pollutant Discharge System.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - FLOOD CONTROL

FUND - 1010
 BUDGET UNIT # - 26000
 UNIT TITLE - DPW-CREEK PROJECTS DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	211,293	91,161	156,233	156,233	156,233
INTRAFUND & INTERFUND TRANSFERS	0	2,120	50,000	50,000	50,000
GRAND TOTAL	211,293	93,281	206,233	206,233	206,233

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

POLICY IMPLICATIONS

None.

VARIANCE

None.

27000 AGRICULTURAL COMMISSIONER

This department is devoted to the protection and promotion of agriculture, Merced County's primary industry, as well as the enhancement and conservation of the environment and protection of the public health, safety and welfare of all residents and consumers. This is achieved through the enforcement of federal and state laws, county ordinances and policies of the Board of Supervisors.

Department activities aim to prevent the introduction and spread of injurious insects, plant diseases, and noxious weeds; to ensure consumer satisfaction by standardization of packaging of fruits, nuts, vegetables, eggs, and honey; and to enforce laws relative to the use and sale of chemicals and pesticides.

EXECUTIVE'S COMMENT

On May 19, 2000, Governor Davis signed SB 671 providing funding for each of the next two years to combat the spread of the Glassy-Winged Sharpshooter (GWSS) insect which can spread Pierce's Disease in grapes. The insect also can spread other highly destructive diseases to other major crops including almonds, citrus, and alfalfa. This funding supports the department's inspection, trapping, detection, treatment, and public outreach programs. During FY 00/01 and FY 01/02, the department continued to receive funding from the California Department of Food and Agriculture (CDFA) to maintain the Glassy-Winged Sharpshooter/Pierce's Disease Complex program at maximum levels to help prevent the spread of the GWSS. For FY 02/03, funding for GWSS program decreased with minimal impact to the department's program. In addition, for FY 02/03, the department will receive funding for surveying, sampling and quarantine inspections/treatment of the Red Imported Fire Ant.

The Ag Commissioner entered into a contract with the California Department of Pesticide Regulation (DPR) during FY 99/00 to develop a field border database (mapping) system to be used in the department's restricted materials permit and operator identification pesticide use program. In addition, the mapping information is used in various other department programs such as pest outbreaks, crop damages, trapping, noxious weed locations, etc. The program ended in FY 01/02, however, the department is continuing the mapping database system program for noxious weed database tracking, mapping of livestock and poultry operations related to bioterrorism, evasive disease outbreaks, and to support the department's restricted materials permit and operator identification pesticide use program.

WORKLOAD INDICATORS

	1999/00	2000/01	2001/02	2002/03
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EXTENDED</u>	<u>PROJECTED</u>
Insect Trapping/Traps	2,124	3,568	3,500	2,200
Pest Dect. Urban Properties	311	325	400	400
Plant Quarantine Inspection	5,127	5,219	5,200	5,600
Restricted Materials Permits Issued	1,918	1,955	1,900	1,900
Pesticide Use Inspection	1,377	1,024	1,200	1,300
Pesticide-Related Investigations	32	32	40	40
Violation Notices Issued	155	78	100	120
Pre-harvest Pesticide Residue Monitoring	115	120	120	0
Seed Premises Inspected	17	20	20	20
Certified Seed Inspections	11	7	10	10
Nurseries Inspected	105	100	105	100
Nursery Stock Acres Sampled for Nematodes	25	22	25	30
Fruit, Vegetables, & Honey Insp./ Containers	3,934,891	2,753,945	2,400,000	3,200,000
Egg Inspections/Dozens	869,176	901,828	900,000	950,000
100 Egg Samples	4,044	4,289	4,100	4,200
Apiary Inspection-Colonies*	0	864	500	500
Apiary Strength Inspection-Colonies	17,487	16,139	20,000	20,000

* Inspections based on requests.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010
 BUDGET UNIT # - 27000
 UNIT TITLE - AGRICULTURAL COMMISSIONER

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	1,630,347	1,703,669	2,173,885	2,173,885	2,173,884
SERVICES & SUPPLIES	191,777	257,625	349,468	349,468	363,622
CAPITAL ASSETS	164,406	11,839	31,000	31,000	31,000
GRAND TOTAL	1,986,530	1,973,133	2,554,353	2,554,353	2,568,506

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS - Total object adjustment (\$1) decrease.

This category is decreased for Salaries based on revised estimate.

SERVICE AND SUPPLIES - Total object adjustment \$14,154 increase.

This category is increased for General Liability based on revised estimate.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$14,153

SALARIES AND EMPLOYEE BENEFITS

	<u>2000/01</u> <u>ALLOCATED</u>	<u>2001/02</u> <u>ALLOCATED</u>	<u>2002/03</u> <u>RECOMMENDED</u>	<u>2002/03</u> <u>APPROVED</u>
Ag. Comm & Director of Weights & Measures	1	1	1	1
Asst. Ag. Comm. Sealer of Weights & Measures	1	1	1	1
Deputy Ag. Comm.	3	3	3	3
Ag Biologist I/II/III	17	17	17	17
Field Worker	1	0	0	0
Integrated Pest Mgmt Specialist	0	1	1	1
Automation Systems Analyst I/II	1	1	1	1
Ag Comm Office Supervisor	1	1	1	1
Account Clerk III	1	1	1	1
Typist Clerk III	1	1	1	1
Typist Clerk I/II	1	1	1	1
Typist Clerk I/II V/S	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & V/S	29	30	30	30
<u>Extra Help</u>				
EH Ag Technician	5.5	7.75	7.20	7.20
EH Typist Clerk I/II	0.50	0.50	0.50	0.50
EH Student Intern	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
TOTAL F.T.E.	7.50	9.75	9.20	9.20
TOTAL ALLOCATED	36.5	39.75	39.20	39.20
TOTAL BUDGETED	36.5	39.75	39.20	39.20

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

During FY 01/02, the Board of Supervisors reclassified the Field Worker classification to Integrated Pest Management Specialist to more accurately reflect the increased duties and responsibilities of the position.

Extra Help is requested and recommended based on the Glassy-winged Sharpshooter Detection Trapping and Monitoring program, Noxious Weed Management Survey/Mapping program, Exotic Pests Detection/Trapping program, Melon Inspections, and Field Border Database (Mapping) Project and is supported with revenue.

SERVICES AND SUPPLIES

This category has increased based on costs associated with reproducing the Annual Crop Report and fee increases for the security system at the Los Banos office. Office Expense - General has increased due to the need for additional pest forms, educational materials, reports, and notifications. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84007	1 Digital Color Copier	\$15,000	\$15,000	\$15,000
84008	1 Computer w/GIS Sys for Sprayer	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
	TOTAL	\$31,000	\$31,000	\$31,000

The department receives bulletins by e-mail from the CA Department of Food and Agriculture that show pests and the damage that they can do to a specific crop. The illustrations that accompany the bulletins are in color. Once printed on a color printer, they could then be duplicated for use by the agricultural biologists and public. Color makes the illustration of the pest/damage much more informative and useful for both professionals and general public. Many types of documents and technical information are now being sent to us in color in duplication-ready format. The computer/GIS system is designed to work with the spray truck to record precise spray information for our department's roadside weed control work. Environmentally sensitive locations can be pre-programmed into the system to warn the operator in advance, thereby reducing misapplication of pesticides. Data recorded includes exactly where chemicals were applied, volume applied, total area and distance treated, and actual targets and application rates. This will provide accurate information for reporting purposes and accurate evidence when claims for damages are made. The cost of the Digital Color Copier and Computer with GIS System for Sprayer will be offset with revenue from Trust Fund 2552, Agricultural Commissioner Equipment - Special Needs.

REVENUE

This category has slightly increased based on refunded gas tax from off-road fuel use, pesticide use enforcement fees for the Pesticide Regulatory program, and augmentation from USDA appropriations to CDFA for increased pest detection trapping. State contracts related to the Glassy-Winged Sharpshooter detection and eradication program and the Pest Exclusion Inspection program have decreased.

POLICY IMPLICATIONS

None.

VARIANCE

None.

27100 SPECIAL PEST CONTROL

This division of the Agricultural Commissioner's Office provides public and crop protection by controlling or eradicating primary noxious weeds and certain secondary noxious weeds before they become costly and widespread in the County; mixing and providing baits for various rodents causing damage; and aiding in the control of ground squirrels through application of toxicants which help to suppress damage and possible outbreaks of human and animal disease from rodent carriers.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Eradication & Noxious Weed Control (Acres)	1,768	2,299	3,500	3,500
Rodent Control Ground & Air (Acres)	250	726	250	250
Baits-Mixed (Pounds)	98,280	*93,372	80,000	100,000
Baits Distributed to Public (Pounds)	91,824	*84,769	75,000	90,000
Baits Applied by Department (Pounds)	210	1,625	500	500

* Decrease attributed to the cyclic nature of the rodent population combined with a decline of residential and landowner participation due to economic issues.

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
<u>Extra Help</u>				
EH Laborer	.75	.75	.75	.75
TOTAL F.T.E.	.75	.75	.75	.75
TOTAL ALLOCATED	.75	.75	.75	.75
TOTAL BUDGETED	.75	.75	.75	.75

There are no permanent positions assigned to this budget unit. Staff support is provided through the Agricultural Commissioner Budget. Extra Help is requested and recommended.

SERVICES AND SUPPLIES

This category has increased due to an increase in Special Departmental Expense - Other for noxious weed abatement work funded through SB1740, Noxious Weed Management, and costs associated with the maintenance of the department's boat for water hyacinth control. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue has increased slightly. Funding levels for the Water Hyacinth Agreement and Weed Management Area has increased. Sale of toxic baits and other control materials has decreased due to the cyclic nature of the rodent population.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010
 BUDGET UNIT # - 27100
 UNIT TITLE - SPECIAL PEST CONTROL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	11,760	12,596	14,615	14,615	14,615
SERVICES & SUPPLIES	51,447	95,486	89,027	89,027	89,149
CAPITAL ASSETS	0	9,451	0	0	0
GRAND TOTAL	63,207	117,533	103,642	103,642	103,764

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICE AND SUPPLIES - Total object adjustment \$122 increase.

This category is increased for General Liability based on revised estimate.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$122

POLICY IMPLICATIONS

None.

VARIANCE

None.

27200 SEALER OF WEIGHTS & MEASURES

This division of the Agricultural Commissioner's Office enforces State laws relative to businesses or the public who commercially use or are responsible for weighing and measuring devices, and the accuracy of such devices, contents of commodities in containers and quality standards for certain petroleum and automotive products. Activities of this division are aimed at the protection of the public in their day-to-day transactions involving weight, measure, or count of any commodity or product purchased or sold thereby ensuring equity in the marketplace.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Inspections	1,854	1,671	1,800	2,000
Investigations	77	90	90	80
Devices Tested	4,005	3,150	3,800	3,800
Quantity Control Inspection*	11,476	11,178	12,000	12,000
Vapor Recovery Inspections	1,406	1,221	1,600	1,700

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Dep. Dir. Weights & Measures	1	1	1	1
Weights & Measures Inspector I/II/III	5	5	5	5
Typist Clerk III - V/S	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & V/S	7	7	7	7
<u>Extra Help</u>				
EH Weights & Measures Insp. I/II/III	<u>0.5</u>	<u>0.5</u>	<u>0.25</u>	<u>0.25</u>
TOTAL F.T.E.	0.5	0.5	0.25	0.25
TOTAL ALLOCATED	7.5	7.5	7.25	7.25
TOTAL BUDGETED	7.5	7.5	7.25	7.25

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Extra Help is requested and recommended to assist in training new personnel, fulfill contract requirements and service requests and to fill in for staff vacancies.

SERVICES AND SUPPLIES

This category is increased based on rate changes for department cell phones, replacement cost for lap top computer, and an increase in educational allowance and the addition of the a Weights and Measures Conference. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84011 1 Floor Scale	<u>\$5,600</u>	<u>\$5,600</u>	<u>\$5,600</u>
TOTAL	\$5,600	\$5,600	\$5,600

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010
 BUDGET UNIT # - 27200
 UNIT TITLE - SEALER OF WEIGHTS & MEASURES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	334,817	358,391	440,376	440,376	440,376
SERVICES & SUPPLIES	30,144	39,501	46,907	46,907	49,726
CAPITAL ASSETS	13,127	5,680	5,600	5,600	5,600
GRAND TOTAL	378,088	403,572	492,883	492,883	495,702

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICE AND SUPPLIES - Total object adjustment \$2,819 increase.

This category is increased for General Liability based on revised estimate.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$2,819

CAPITAL ASSETS (Continued)

The scale is needed to calibrate and certify the departments certified truck and jeep, every 90 days or 1,500 miles, that are required to measure live stock and truck scales in accordance with state requirements. The cost of the Floor Scale will be offset with revenue from Trust Fund 2556, Agricultural Equipment - Equipment Replacement.

REVENUE

There is a slight increase in this category due to increases in Civil Administration Penalties, Weights and Measures Fees based on an increase of commercial device registration fees and State - Other based on an increase of additional services for the Weighmaster contract and the California Department FA petroleum subvention agreement. Vapor recovery inspections (booted and non-booted), commercial and non-commercial inspections, and service agent testing have slightly decreased.

POLICY IMPLICATIONS

None.

VARIANCE

None.

27300 DPW - BUILDING DIVISION

The Building Division insures compliance with state and federal mandated minimum standards and County of Merced codes to safeguard life or limb, health, property, and public welfare in relation to structures within the unincorporated areas of the County of Merced.

EXECUTIVE'S COMMENT

Building permit activity for FY 01/02 has continued to increase and is expected to continue for the next fiscal year. The Building Services Division has taken the lead role in Administration of the National Flood Insurance Program (NFIP) with oversight from DPW-Admin. This division is self-supporting through revenue received from building permit and inspection fees.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Permits Issues	1,775	1,602	1,889	1,950
<u>Inspections Conducted:</u>				
Bldg. Code Structures and				
Energy Inspection	6,168	7,928	7,980	8,200
Plumbing Code	2,750	2,751	3,100	3,200
Electrical Code	2,720	2,912	3,200	3,500
Mechanical	1,369	1,923	2,050	2,100
Building Remove	11	7	25	20
Stop Work Orders	73	72	90	100

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Deputy Building Official	1	1	1	1
Spvg. Bldg. Inspector	1	1	1	1
Building Inspector	5	5	5	5
Bld. Plan Check Tech.	1	1	1	1
Staff Services Assistant	1	1	1	1
Building Permit Assistant	1	1	1	1
Building Permit Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	11	11	11	11
<u>Extra Help</u>				
EH Building Inspector	<u>.15</u>	<u>.15</u>	<u>.15</u>	<u>.15</u>
TOTAL F.T.E.	.15	.15	.15	.15
TOTAL ALLOCATED	11.15	11.15	11.15	11.15
TOTAL BUDGETED	11.15	11.15	11.15	11.15

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

SERVICES AND SUPPLIES

Overall this category is increased for FY 02/03. General Liability is increased based on current and projected Countywide claims. Professional and Special Services are increased for the contract services. Professional and Special Services-Administrative Services are increased for the Public Works Administration Services and Transportation and Travel County Vehicle based on estimated mileage.

OTHER CHARGES

None

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010
 BUDGET UNIT # - 27300
 UNIT TITLE - DPW-BUILDING DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	573,908	609,260	773,338	773,338	773,338
SERVICES & SUPPLIES	168,615	188,428	278,738	278,738	278,738
CAPITAL ASSETS	9,082	3,850	8,000	8,000	8,000
GRAND TOTAL	751,605	801,538	1,060,076	1,060,076	1,060,076

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84032 1 Wireless Laptop Computer	<u>\$8,000</u>	<u>\$8,000</u>	<u>\$8,000</u>
TOTAL	\$8,000	\$8,000	\$8,000

The Wireless Laptop will enhance services and increase efficiency by allowing inspectors to input and receive information while conducting inspections.

REVENUE

Revenue amounts are increased based on activity to date and expected activity in FY 02/03. Revenue estimates will be reviewed for potential adjustment at Final Budget based on FY 01/02 actual amounts received.

POLICY IMPLICATIONS

None.

VARIANCE

None.

27400 DPW - PROFESSIONAL SERVICES DIVISION

DPW-Professional Services was established in FY 1993/94 by Public Works as part of efforts to help balance the General Fund and consolidate operations. It consists of professional engineering and building project staff transferred from Roads-30000, Surveyor-19600, Public Services-29100, and County-Owned Buildings-16000.

EXECUTIVE'S COMMENT

This budget unit is designed to be self-supporting through charges to departments and outside agencies. For FY 02/03, the Road Division, which is a major client of Professional Services, will be reducing grant funded projects due to environmental delays and matching requirements. As such the workload for civil engineering projects will be reduced and the division will be re-assigning personnel to support the architectural section. Over the past few years, this division has provided preliminary cost and design services for several projects requested from General Fund departments, but have been unable to recover these costs unless the project is budgeted. An appropriation is included in Budget Unit 17000 to reimburse Professional Services for some of these costs.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Road Division Permits				
Encroachments	270	300	300	300
Transportation	900	1,000	900	900
Referrals from Planning Dept.	262	250	250	270
Referral from Buildings	1,921	2,000	2,000	1,900
New Building Structures/Studies				
Estimates, Contracts, etc.	179	190	190	195
Utility, Sewer, Road, Signals, Landfill	22	20	23	20
Subdivision & Contract Inspections	11	13	13	12
Recorded Parcel Maps	55	50	50	55

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Dep. Dir. Pub. Works.-Prof. Services	1	1	1	1
Supervising Engineer	1	1	1	1
Project Engineer	5	5	4	4
Senior Engineering Associate	1	1	1	1
Deputy County Surveyor	1	1	1	1
Eng. Assoc. I/II/III	6	7	6	6
Eng. Technician I/II/III	3	2	2	2
Supervising Architect	1	1	1	1
Project Architect	1	2	2	2
Building Project Planner	2	2	2	3
Support Services Assistant	0	1	1	1
DPW- Office Supervisor	1	1	1	1
Typist Clerk I/II	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	25	26	24	25
<u>Extra Help</u>				
EH Student Intern	.50	.50	.50	.50
EH Engineering Associate	.50	.50	.00	.00
EH Project Engineer	1.00	1.00	.20	.20
EH Project Architect	.50	.50	.00	.00
EH Project Manager	<u>.50</u>	<u>.50</u>	<u>.00</u>	<u>.00</u>
TOTAL F.T.E.	3.00	3.00	.70	.70
TOTAL ALLOCATED	28.00	29.00	24.70	24.70
TOTAL BUDGETED	28.00	29.00	24.70	24.70

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010
 BUDGET UNIT # - 27400
 UNIT TITLE - DPW-PROFESSIONAL SERVICES DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	1,955,636	2,219,765	2,121,093	2,121,093	2,121,093
SERVICES & SUPPLIES	422,479	371,306	506,292	506,292	506,292
INTRAFUND & INTERFUND TRANSFERS	-244,928	-127,529	-400,000	-400,000	-400,000
CAPITAL ASSETS	19,242	3,377	0	0	0
GRAND TOTAL	2,152,429	2,466,919	2,227,385	2,227,385	2,227,385

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS (Continued)

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

For FY 02/03, the department is requesting to delete one (1) Project Engineer and one (1) vacant Engineering Associate due to a reduction in the workload for civil engineering projects. In addition, the division will be re-assigning personnel to support the architectural section. These requests are being recommended at Proposed Budget for implementation at Final Budget Hearings.

SERVICES AND SUPPLIES

Overall this category is decreased for FY 02/03 due primarily to reductions in Rents & Leases-Equipment and Special Dept Expense-Software. Insurance-General Liability is increased due to hike in insurance rate.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is based on work to be billed to General Fund Departments and is reduced for FY 02/03 based on estimates.

CAPITAL ASSETS

None.

REVENUE

Revenue to offset appropriation is reduced for FY 02/03 and is anticipated primarily from professional services to be provided to Roads, Capital Improvement Projects, and outside contract work.

POLICY IMPLICATIONS

None.

VARIANCE

None.

28000 RECORDER

The office of County Recorder was created by the State of California Constitution, Article II, Paragraph 5. This office was consolidated with the Auditor's Office in 1955, and remains a division of the Auditor-Controller's Office. The Recorder's Office records, indexes, and files documents such as property transfer records, financial statements, liens, deed, certificates of discharge, maps (parcel, subdivision, highway, assessment, and surveys), notices, marriage, birth, and death certificates. In addition, the office is responsible for examining all documents for compliance with laws for recording. Filing fees, micrographic fees, and documentary transfer taxes are also computed and collected by this office. Certified copies of records and general information are furnished to the public.

EXECUTIVE'S COMMENT

During FY 01/02, new automated scanning, indexing, recording and accounting system software and equipment were purchased, with automated services anticipated to begin in FY 02/03. The new system records, indexes, monitors, and scans documents, provides an accounting record, as well as assigns and embosses document numbers on recorded documents. When fully automated, the system will transfer public marriage licenses from the County Clerk's Office for recording of the vital record, optically scan maps, and recorded information would be extractable by other County departments (Assessor, Planning, Public Works, Tax Collector, Public Health).

WORKLOAD INDICATORS

	<u>1999/00</u> <u>ACTUAL</u>	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>EXTENDED</u>	<u>2002/03</u> <u>PROJECTED</u>
<u>Type Of Revenue</u>				
Recording & Copy Fees	\$464,325	\$470,825	\$486,000	\$600,000
Micrographic Fees	\$47,775	\$49,485	\$712,604	\$298,500
Total Doc. Transfer Tax	\$475,000	\$500,000	\$600,000	\$700,000
County Share of Document Transfer Tax	\$340,000	\$375,000	\$450,000	\$535,000
No. Documents Recorded	46,303	47,000	48,000	55,000
No. of Vital Statistics Filed	5,140	5,300	5,400	5,500

SALARIES AND EMPLOYEE BENEFITS

	<u>2000/01</u> <u>ALLOCATED</u>	<u>2001/02</u> <u>ALLOCATED</u>	<u>2002/03</u> <u>RECOMMENDED</u>	<u>2002/03</u> <u>APPROVED</u>
Chief Deputy Recorder	1	1	1	1
Legal Clerk III	1	1	1	1
Legal Clerk I/II	4	4	4	4
Typist Clerk I/II	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL-TIME & V/S	9	9	9	9
<u>Extra Help</u>				
EH Typist Clerk I/II	.5	1.0	.5	.5
EH Legal Clerk I/II	<u>.5</u>	<u>.5</u>	<u>.5</u>	<u>.5</u>
TOTAL F.T.E.	1.0	1.5	1.0	1.0
TOTAL ALLOCATED	10.0	10.5	10.0	10.0
TOTAL BUDGETED	10.0	10.5	10.0	10.0

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, and recommendations from Actuarial studies for retirement and State recommendations for the allocation of workers' compensation charges. Extra Help is to support the implementation of the new Recording/Accounting imaging system and is recommended.

SERVICES AND SUPPLIES

This category has increased in, Maintenance-Equipment for the maintenance agreement for the new Recording/Accounting imaging system, Office Expense-Postage for the increased volume of recorded documents

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - OTHER PROTECTION

FUND - 1010
 BUDGET UNIT # - 28000
 UNIT TITLE - RECORDER

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	308,657	354,431	451,411	451,411	451,411
SERVICES & SUPPLIES	96,716	119,367	208,491	208,491	208,491
CAPITAL ASSETS	0	53,820	60,000	60,000	60,000
GRAND TOTAL	405,373	527,618	719,902	719,902	719,902

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES (Continued)

and increase in the postage rates, Data Processing for network connections and services related to the new Recording/Accounting imaging system. Transportation and Travel - County Vehicle has increased based on increased costs related to lodging and travel. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84172	Modular Furniture	<u>\$60,000</u>	<u>\$60,000</u>	<u>\$60,000</u>
	TOTAL	<u>\$60,000</u>	<u>\$60,000</u>	<u>\$60,000</u>

Modular furniture is recommended to minimize workers' compensation issues due to computers on non-ergonomically correct desks, to minimize interaction of the public seeking records with the office staff for safety and efficiency reasons, and to effectively utilize office space for more efficient recording while providing better public service. Revenue funds from Micrographic fees are sufficient to cover the expenditure.

REVENUE

Revenue is estimated higher for FY 02/03 in relation to increases in transfer taxes, recording fees and an anticipated increased volume of documents to be recorded.

POLICY IMPLICATIONS

None.

VARIANCE

None.

28100 CORONER

The Coroner, acting under the authority of the California Penal Code, Government Code, and Health and Safety Code, provides a preliminary inquiry into any death reported. This hearing is recorded and if circumstances warrant, a full investigation into the cause of death is done. In October 1993, the Board of Supervisors adopted Ordinance #1479 to consolidate the office of Coroner with Sheriff pursuant to Government Code Section 24304. Efforts to increase revenue have not been able to keep up with rising operational costs, specifically ambulance and autopsy services.

In FY 99/00, the County and the union representatives met and conferred on Deputy Sheriff I/II and Sheriff Sergeant/Senior Sheriff Sergeants' responsibilities for Deputy Coroner duties according to the memorandum of understanding (MOU). It was agreed that those Deputy Sheriffs and Sheriff Sergeants who perform Coroner functions shall receive a salary differential. As part of the FY 00/01 Budget, the Board directed staff to review an organizational and staffing study of the Coroner's function to determine if personnel can be better utilized to handle the rising workload. After review by Administration it was determined to add one additional Deputy Coroner to address the hospital and convalescent workload.

In January 2001, the Board authorized the Coroner's Office remodel of a De-Comp Room with funding from the State Local Assistance for Rural and Small County Law Enforcement Grant. The Sheriff is working with Public Works to develop a schematic design for the project.

WORKLOAD INDICATORS

CALENDAR YEAR:	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
<u>Activity</u>				
Number of Coroner Cases	830	841	850	850
Number of Autopsies	222	252	260	260

The following list is a breakdown of unusual deaths in the county during 2000:

Auto Accidents	47	AIDS	3
Homicides	12	SIDS	3
Suicides	25	Fire	2
Undetermined	0	Drug Overdose	10
Drownings	0	Hepatitis	5
Other accidents	30	Average caseload per month:	70

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Chief Deputy Coroner	1	1	1	1
Deputy Coroner I/II	2	2	2	2
Coroner's Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	4	4	4	4
<u>Extra Help</u>				
EH Deputy Coroner I	<u>.33</u>	<u>.0</u>	<u>.0</u>	<u>.0</u>
TOTAL F.T.E.	.33	.0	.0	.0
TOTAL ALLOCATED	4.33	4.0	4.0	4.0
TOTAL BUDGETED	4.33	4.0	4.0	4.0

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - OTHER PROTECTION

FUND - 1010
 BUDGET UNIT # - 28100
 UNIT TITLE - CORONER

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	220,831	225,002	315,372	315,372	315,372
SERVICES & SUPPLIES	279,707	240,757	284,556	284,556	286,067
CAPITAL ASSETS	0	8,178	6,000	6,000	6,000
GRAND TOTAL	500,538	473,937	605,928	605,928	607,439

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICE AND SUPPLIES - Total object adjustment \$1,511 increase.

This category is increased for Communications and General Liability based on revised estimates.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$1,511

SERVICES AND SUPPLIES

Professional & Special Services-Autopsies is recommended to be increased based on projected costs. Insurance General Liability increased due to rate hikes.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84055 1 Telephone System	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</u>
TOTAL	\$6,000	\$6,000	\$6,000

The (1) Telephone System is recommended by General Services to replace the existing antiquated phone system.

REVENUE

This category is increased based on anticipated fees for service.

POLICY IMPLICATIONS

None.

VARIANCE

None.

28300 EASTSIDE FISH & GAME ASSOCIATION

The Eastside Fish & Game Association and Los Banos Sportsmen's Association divide revenue from fish and game violations. This revenue is used for the propagation of fish and game in Merced County.

WORKLOAD INDICATORS

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

The Eastside Fish and Game Association uses their funding to replenish game birds, purchase supplies and equipment or the training range and cages, and provide safety education classes for your hunters.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is from fines for fish and game violations.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - OTHER PROTECTION

FUND - 1510
 BUDGET UNIT # - 28300
 UNIT TITLE - EASTSIDE FISH & GAME ASSOCIATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	5,000	10,000	11,050	11,050	11,050
GRAND TOTAL	5,000	10,000	11,050	11,050	11,050

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

28400 LOS BANOS SPORTSMEN'S ASSOCIATION

The Eastside Fish & Game Association and Los Banos Sportsmen's Association divide revenue from fish and game violations. This revenue is used for the propagation of fish and game in Merced County.

WORKLOAD INDICATORS

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

The Los Banos Sportsman's Association uses their revenue to buy replacement game birds to repopulate their wildlife habitats. Hunter's Safety supplies are also purchased to provide hunter's safety classes.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is from fines for fish and game violations.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
 ACTIVITY - OTHER PROTECTION

FUND - 1510
 BUDGET UNIT # - 28400
 UNIT TITLE - LOS BANOS SPORTSMEN'S ASSOCIATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	8,550	10,932	11,050	11,050	11,050
GRAND TOTAL	8,550	10,932	11,050	11,050	11,050

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

28500 PLANNING AND COMMUNITY DEVELOPMENT

The Planning Department provides staff to various commissions and bodies, including the Board of Supervisors, the Planning Commission, Local Agency Formation Commission and the Airport Land Use Commission pursuant to provisions of the Government Code, Public Resources Code, and the Public Utilities Code. The department implements land use policy plans and all functional elements, which bear on the physical development of unincorporated areas of the County through administration of zoning, subdivision and other ordinances. Planning also administers housing rehabilitation programs.

EXECUTIVE'S COMMENT

The department continues to be a major contributor to the effort to bring the University of California Campus to fruition. During FY 01/02, an audit of the Planning and Community Development Department was completed and recommendations were given to address appropriate staff levels and other necessary resources necessary. During FY 01/02, the Department made great strides towards filling vacant positions and implementing necessary measures to enhance service levels.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
<u>Planning:</u>				
Conditional Use Permit	21	22	16	17
General Plan Amendments	0	3	4	4
Parallel GPA/ZC	8	3	4	6
PC Appeals to Board	4	4	2	3
Zone Changes	0	2	2	3
Zone Variance	9	10	34	30
Appeal From HO/Staff to PC	2	1	1	2
Building Permit Review	1,845	1,527	1,889	1,950
Premove Inspection	10	13	10	10
Administrative Approval	65	56	66	70
Administrative Permit-Director	32	46	26	30
Administrative Permit-HO	8	4	14	14
Certificate of Compliance	11	11	14	12
Map And Permit Extensions	10	8	6	8
Map and Permit Modifications	12	14	12	14
Major Subdivision	9	12	8	9
Minor Subdivision	34	36	60	65
Property Line Adjustment	35	27	30	32
Staff Environ. Review	32	21	23	25
<u>Code Compliance:</u>				
Enforcement Cases Opened	188	142	250	300
Enforcement Cases Closed	235	53	150	200
Additional Dwelling Monitoring	1,454	1,500	1,519	1700
Delinquent Additional Dwelling	409	388	380	350
Home Occupation Review	21	33	25	25

Variances in Workload indicators for Zone Variance and Major/Minor subdivisions due approvals by the Planning Commission.

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Dir. of Planning & Comm. Dev.	1	1	1	1
Asst.Dir. of Planning & Comm. Dev.	1	1	1	1
Deputy Planning Director	2	2	2	2
Code Compliance Spec I/II	0	2	2	2
Code Compliance Technician	1	0	0	0

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
 ACTIVITY - OTHER PROTECTION

FUND - 1010
 BUDGET UNIT # - 28500
 UNIT TITLE - PLANNING AND COMMUNITY DEVELOPMENT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	961,790	1,081,205	1,369,869	1,369,869	1,369,869
SERVICES & SUPPLIES	213,781	607,635	720,064	720,064	664,535
INTRAFUND & INTERFUND TRANSFERS	-25,050	-23,071	-4,833	-4,833	-4,833
CAPITAL ASSETS	0	0	28,000	28,000	28,000
GRAND TOTAL	1,150,521	1,665,769	2,113,100	2,113,100	2,057,571

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES - Total object adjustment (\$55,529) decrease.

This category is decreased primarily for Professional and Special Services for Community Specific Plans. Professional and Special Services-Contractual Agreements are increased for preparation of the Environmental Impact Report (EIR) for Santa Fe Aggregates, and the Planning and Technical Assistance of the Le Grand and Planada projects.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - (\$55,529)

REVENUE - Total object adjustment \$244,471 increase.

This category is increased for Planning Services - EIR Special Services and Federal Other for Le Grand and Planada CDBG Grant projects.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$244,471

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Development Services Mgr	1	1	1	1
Environmental Coordinator	1	0	0	0
Senior Planner	1	1	1	1
Planner I/II/III	6	6	6	6
Planning Tech I/II	3	3	3	3
Plan/Comm Develop Office Supv.	0	1	1	1
Secretary III	1	0	0	0
Accounting Technician	1	1	1	1
Support Services Assistant	0	1	1	1
Typist Clerk III	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	21	21	21	21
E.H. Typist Clerk III	0	.25	.30	.30
TOTAL ALLOCATED	21	21.25	21.30	21.30
TOTAL BUDGETED	21	21.25	21.30	21.30

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Extra-help is increased for a Typist Clerk III.

SERVICES AND SUPPLIES

Overall this category is decreased for FY 02/03 due primarily due to a reduction in Professional and Special Services-Contract for the Departmental Audit that was completed in FY 01/02. Rents & Leases-Structures is increased for the leasing of off-site storage facilities. An appropriation is included for the next two (2) community specific plans.

OTHER CHARGES

This category consists of an appropriation for the Departments share of LAFCO services.

INTRAFUND AND INTERFUND TRANSFERS

Overall this category is decreased for FY 02/03 based on estimated level of activity. This account reflects reimbursement for expenditures incurred by the Planning Department while providing staff assistance to the Airport Land Use Commission. Reimbursement for staff time and supplies needed for the Villages and Yosemite Lakes Community Specific Plans are also included.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84179 Sport Utility Vehicle	<u>\$28,000</u>	<u>\$28,000</u>	<u>\$28,000</u>
TOTAL	\$28,000	\$28,000	\$28,000

The Sport Utility Vehicle is needed for code compliance and inspections of agricultural related entities and proposed development projects.

REVENUE

Overall this category is increased for FY 02/03 primarily due to services provided to LAFCO. Planning Services accounts are reduced due to completion of specific studies.

POLICY IMPLICATIONS

None.

VARIANCE

None.

28600 LOCAL AGENCY FORMATION COMMISSION

The Local Agency Formation Commission (LAFCO) operates under the Cortese-Knox Local Government Reorganization Act of 2000 (Government Code 56000 et seq.). In Merced County, the Commission is composed of two members of the Board of Supervisors, two elected city officials who are either mayors or city council members, and one person representing the general public. The public member is elected by the other four Commission members. The Commission regulates formation of cities; annexations of territory to cities; and formations, annexations, detachments, mergers, consolidations, dissolutions, and reorganizations of special districts (except school districts) within Merced County. Extensive changes in the laws governing LAFCO were enacted January 1, 2001 and requires LAFCO to function as an independent entity. Beginning in 01/02, the Commission decided to contract with the County of Merced for LAFCO staff and legal counsel services.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED*</u>
Applications Processed:				
Annexations	4	6	0	0
Detachments	0	1	0	0
Formations	0	0	0	0
Reorganizations	0	2	0	0
Spheres of Influence	1	3	0	0

* Beginning in FY 01/02 LAFCO functions as an independent agency.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category includes the appropriation to pay the County's contribution for LAFCO operations.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - OTHER PROTECTION

FUND - 1010
 BUDGET UNIT # - 28600
 UNIT TITLE - LOCAL AGENCY FORMATION COMMISSION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	15,027	1,050	4,937	4,937	4,937
OTHER CHARGES	0	47,756	35,000	35,000	35,000
GRAND TOTAL	15,027	48,806	39,937	39,937	39,937

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

28700 AGRICULTURAL COMMISSIONER - ANIMAL CONTROL

This division of the Agricultural Commissioner's Office is charged with the responsibility of enforcing State laws and County ordinances relative to licensing, vaccinating, and regulating dogs and other domestic animals. The Division maintains the animal shelter for impounding, placing and disposal of unwanted dogs, cats, and strays as well as quarantining rabies-suspicious animals. Spaying or neutering of adoptable animals and other health services are provided to shelter animals.

EXECUTIVE'S COMMENT

The department is under contractual obligation to hold and dispose of the City of Merced's unwanted animals. In addition, the department continues to contract with the remaining cities providing handling and disposition of their unwanted dogs and cats.

During FY 00/01, a new modular facility was built to provide additional office space for Animal Control staff, a main reception area for the general public, a training/conference room, and a dispatch room. In addition, renovation and remodeling was completed on the old staff facility to provide a euthanasia/operating room, kitten/puppy room, and a pet adoption room. Currently, the department is evaluating RFP's for a new Animal Shelter.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Animals Impounded	7,859	6,732	7,500	8,500
Animals Euthanized	9,435	7,684	7,500	8,000
Rabies (Investigated)	287	234	250	300
Licenses Issued	6,071	5,105	6,000	10,000
Violation Warnings	377	293	1,000	2,000
Citations Issued	10	19	30	100

SALARIES AND EMPLOYEES BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Animal Services Manager	1	1	1	1
Animal Services Field Supervisor	1	1	1	1
Animal Services Operations Supervisor	1	1	1	1
Animal Control Officer I/II	4	4	4	4
Animal Control Officer (V/S)	1	1	1	1
Animal Control Dispatcher	1	1	1	1
Kennel Attendant	3	3	3	3
Kennel Attendant V/S	1	1	1	1
Account Clerk III	1	1	1	1
Typist Clerk I/II	1	1	1	1
Typist Clerk I/II V/S	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & V/S	15	15	15	15
<u>Extra Help</u>				
EH TC I/II	.5	.5	.5	.5
EH License Compliance Officer	<u>0</u>	<u>1</u>	<u>.75</u>	<u>.75</u>
TOTAL F.T.E.	0.5	1.5	1.25	1.25
TOTAL ALLOCATED	15.5	16.5	16.25	16.25
TOTAL BUDGETED	15.5	16.5	16.25	16.25

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - OTHER PROTECTION

FUND - 1010
 BUDGET UNIT # - 28700
 UNIT TITLE - AGRICULTURAL COMM-ANIMAL CONTROL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	558,530	604,611	765,415	740,682	740,682
SERVICES & SUPPLIES	177,319	257,875	351,161	350,897	350,897
CAPITAL ASSETS	48,483	3,421	0	0	0
GRAND TOTAL	784,332	865,907	1,116,576	1,091,579	1,091,579

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEES BENEFITS (continued)

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. The department has requested one (1) additional Typist Clerk I/II position. This additional position is not recommended. Extra Help is requested and recommended to assist with an increased workload associated with a rise in impounds due to animal overpopulation and to ensure compliance with licensing laws, rabies vaccination requirements and public education.

SERVICES AND SUPPLIES

This category has increased related to increases in monthly charges based on a six-month average; chemical usage to sanitize animal shelter kennels and needed surgical supplies for spay/neuter procedures. Transportation & Travel has increased related to additional patrol miles Animal Control Officers are covering in outlying County areas. Office Expense - General has increased based on prior year usage for office supplies and outside printing services. Maintenance Equipment - Auto increased due to the modification and transfer of equipment to a new vehicle. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue has increased related to increases for animal licenses, fees charged to cities and the public and spay/neuter administrative fees.

POLICY IMPLICATIONS

None.

VARIANCE

None.

28800 PREDATORY ANIMAL CONTROL

The Predatory Animal Control program provides animal damage control for Merced County. It is operated in conjunction with the U.S. Department of Agriculture which provides employees and splits the costs for supplies, equipment and supervision with the County. Animal damage control is an essential activity in agricultural areas where there can be significant dollar losses due to depredation of livestock and poultry, losses to crops, and damage to irrigation systems and other property.

EXECUTIVE'S COMMENT

The responsibility for the Predatory Animal Control function was transferred from County Administration to the Agricultural Commissioner during FY 98/99. Since FY 94/95, the County's agreement with the U.S. Department of Agriculture has provided 1.5 trappers for Merced County. Stanislaus County funds the remaining .5 trapper. During FY 98/99, the USDA announced that it had funding available for approximately 10.5 additional trapper positions in California for FY 99/00. During FY 99/00, the Board approved the Annual Work Plan/Reimbursable Budget Plan for predatory animal control to increase service to two (2) full-time trappers with the USDA.

The Governor's May revise for FY 02/03 proposes to eliminate the States share in the cost of funding the Cooperative Wildlife Services Predatory Animal Control Program. The program provides two (2) trappers who attend to animal damage control and wildlife management services for Merced County. Adjustments may be necessary at final budget, depending on which recommended scenario is selected.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Coyote	230	112	130	135
Skunk	30	40	42	45
Opossum	43	25	22	25
Beaver	97	129	90	95
Raccoon	4	5	4	5
Other	14	16	12	15

SALARIES AND EMPLOYEE BENEFITS

There are no employees in this unit as services are provided by the federal government through contract.

SERVICES AND SUPPLIES

This category has increased to cover the increased cost associated with the renewal of the Predatory Animal Control Program contract between the United States Department of Agriculture and Agricultural Commissioner Department.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue will be derived from State Aid for Agriculture.

POLICY IMPLICATIONS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - OTHER PROTECTION

FUND - 1010
 BUDGET UNIT # - 28800
 UNIT TITLE - PREDATORY ANIMAL CONTROL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	73,560	79,200	65,350	65,350	65,350
GRAND TOTAL	73,560	79,200	65,350	65,350	65,350

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

VARIANCE

None.

28900 MERCED COUNTY ASSOCIATION OF GOVERNMENTS

The functions of the Merced County Association of Governments (MCAG) are to do area-wide planning as may be required by law or directed by the governing board, to render technical assistance to member agencies of the Merced County Association of Governments as authorized by the governing board, and to act as the Solid Waste Advisory Board which is an advisory body established by the solid waste disposal agreement between the County of Merced and the cities of Atwater, Dos Palos, Gustine, Livingston, Los Banos and Merced. MCAG is designated the Regional Transportation Planning Agency for Merced County and has other transportation planning responsibilities including responsibility for the Transit Joint Powers Authority. MCAG is responsible for local review of proposed federal financial assistance, direct federal development activities and environmental documents and State plans. MCAG is also able to provide contractual staff work on regional projects like the Yosemite Area Regional Transportation Strategy Board.

This budget unit is used to appropriate Merced County's annual payments in support of MCAG.

WORKLOAD INDICATORS

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

The requested amount is increased from FY 01/02 levels due to costs associated with Grant Development and a Discharge Permit Study.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - OTHER PROTECTION

FUND - 1010
 BUDGET UNIT # - 28900
 UNIT TITLE - MERCED COUNTY ASSOC OF GOVT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
OTHER CHARGES	16,010	87,490	16,010	16,010	16,010
GRAND TOTAL	16,010	87,490	16,010	16,010	16,010

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

29000 AIRPORT LAND USE COMMISSION

As set forth in sections 21670 through 21676 of the Public Utilities Code, the purpose of the Airport Land Use Commission (ALUC) is to study and recommend uses and use restrictions for land surrounding public airports. The ALUC meets on an as-needed basis. The Airport Land Use Commission has the authority to review public agency decisions regarding new land uses near airports and determine whether actions are contrary to the best interests of the airport and adjacent areas. If the Airport Land Use Commission determines that the proposed use is harmful, the determination can only be overruled by a two-thirds vote of the governing body having jurisdiction over the affected airport.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Staff hours spent on ALUC	60	60	60	60

SALARIES AND EMPLOYEE BENEFITS

Staff Assistance to the Airport Land Use Commission is provided by the Planning Department.

SERVICES AND SUPPLIES

The category is increased from the FY 01/02 level for Office Expense-General due to duplicating costs based on prior year actuals.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - OTHER PROTECTION

FUND - 1010
 BUDGET UNIT # - 29000
 UNIT TITLE - AIRPORT LAND USE COMMISSION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	1,969	1,712	2,400	2,400	2,400
GRAND TOTAL	1,969	1,712	2,400	2,400	2,400

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

29400 COUNTY CLERK

In January 1995, the Auditor-Controller assumed the functions of County Clerk, Registrar of Voters and Elections. The County Clerk issues marriage licenses, performs marriage ceremonies, accepts passport applications, fees, and files and indexes Fictitious Business Statements; administers oaths of office to Notaries as well as loyalty oaths to county employees, files powers of attorney, and files and posts public notices and environmental impact reports. In FY 92/93 the Superior Court invoked the provisions of Government Code Section 69898 (d) and assumed from the County Clerk all duties previously performed in relation to judicial actions, proceedings and records.

EXECUTIVE'S COMMENT

During FY 01/02, new automated scanning, indexing, recording and accounting system software and equipment were purchased by the Recorder's Office. As part of that automation project, a module of the system will be installed for automation of the issuance of marriage licenses, and filing and indexing of Fictitious Business Name Statements, with automated services anticipated to begin in FY 02/03. When fully automated, the system will transfer public marriage licenses from the County Clerk's Office for recording of the vital record in the Recorder's Office.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Fictitious Business	1,104	1,053	1,100	1,100
Marriage Licenses Issued				
Regular	916	893	900	900
Confidential	588	720	650	650
Certified Copies-Conf. Licenses	748	1,049	640	650
Passports	1,934	1,917	2,000	2,000
Marriage Ceremonies	318	381	500	400
Notary Public Oaths	99	130	125	125

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Chief Deputy County Clerk	1	1	1	1
Legal Clerk I/II	1	1	1	1
Account Clerk I/II	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & V/S	2	2	2	2
<u>Extra Help</u>				
EH Account Clerk II	<u>0</u>	<u>0</u>	<u>.50</u>	<u>.50</u>
TOTAL F.T.E.	0	0	.50	.50
TOTAL ALLOCATED	2	2	2.50	2.50
TOTAL BUDGETED	2	2	2.50	2.50

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

The Department has requested the addition of one (1) Account Clerk I/II to address the increased requirements on statistical reporting and transmittal of accounting reports to the State of California. The position is not recommended pending further review at Final Budget. Additionally, the Department requested an Extra Help Account Clerk I/II to assist the department with accounting and cashiering utilizing the new automated accounting/recording imaging system, and to provide coverage in the office during the absence of the other staff, and this is recommended.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - OTHER PROTECTION

FUND - 1010
 BUDGET UNIT # - 29400
 UNIT TITLE - COUNTY CLERK

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	86,706	94,591	143,105	117,379	117,379
SERVICES & SUPPLIES	7,241	7,360	15,586	15,498	15,498
CAPITAL ASSETS	0	0	38,500	38,500	38,500
GRAND TOTAL	93,947	101,951	197,191	171,377	171,377

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES

This category is increased in Maintenance-Equipment for copier, typewriters, and time-stamp, Office Expense-General due to revision of forms to meet state mandates. All other accounts are maintained at slightly above or below FY 01/02 levels. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84172	Modular Furniture	<u>\$38,500</u>	<u>\$38,500</u>	<u>\$38,500</u>
	TOTAL	\$38,500	\$38,500	\$38,500

Modular furniture is recommended to minimize workers' compensation issues due to computers on non-ergonomic desks, and to effectively and efficiently utilize the office space to provide better service to the public. Revenue funds from the Recorder's Office Micro-graphic fees are sufficient to cover the expenditure.

REVENUE

Revenue is anticipated from fees from marriage licenses, fictitious business name filings, copies, certifications, and passport applications. Revenue has increased slightly for Marriage Licenses and decreased slightly for Passports based on current year-end estimates.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**PUBLIC WAYS AND FACILITIES
FUNCTION**

30000 DPW-ROAD DIVISION

A major function of the County is to maintain public roads in the unincorporated area. The Board of Supervisors has the authority to cause those highways which are necessary for public convenience to be established, constructed and maintained by the Road Division of the Department of Public Works in the manner provided in Chapter 2 of the Streets and Highway Code.

Roads purchases engineering services from DPW-Professional Services Budget Unit 27400. Currently, the Road Division consists of six (6) sections: Administration, Road Maintenance, Equipment Shop, Traffic/Sign Shop, Refuse Collection Enforcement, and Engineering Support.

There are approximately 1,735 miles of maintained County roads.

EXECUTIVE'S COMMENT

Merced County's road system continues to receive inadequate funding to provide any significant program for reconstructing the several hundred miles of county roads that have deteriorated to the point where preventive maintenance and repair is ineffective. General Fund support to Roads ended in FY 92/93 when the Prop. 111 maintenance of effort was suspended, leaving the Road Fund with primarily State and Federal funding sources. AB2928 was included as part of the FY 00/01 State Budget providing funding to cities and counties for local street and road maintenance. In FY 00/01, AB2928 provided approximately \$2.2 million in one-time funding to the Road Fund and also provided for the transfer of sales tax from the State General Fund to the State Transportation Fund in subsequent years. Funding from this source is expected to continue through FY 05/06. At the time of this writing, it is expected this funding will provide approximately \$1.0 million in FY 02/03. In FY 01/02, the Board General Fund support to the Road Fund in the amount of \$150,000. It is recommended the General Fund support remain at \$150,000 for FY 02/03.

The "Transportation Equity Act for the 21st Century" passed by Congress in 1998 included funding for the UC Merced campus "loop" project and generally increased funding to California by 40%. This legislation requires that road revenues allocated to local projects be used for construction as opposed to maintenance. So far the State of California has exchanged these funds to allow more flexibility in the projects that funding may be used for.

WORKLOAD INDICATORS

		1999/00	2000/01	2001/02	2002/03
	<u>Units</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EXTENDED</u>	<u>PROJECTED</u>
Sealed Roadway	Miles	47	0	137	30
Patch Material	Tons	7,256	6,849	7,700	9,000
A.C. Surfacing	Miles	18	20	13	0
Penetrated Rdwy	Miles	20	10	9	8
Bridges Built	Each	0	2	2	2
Striping/Stencil	Miles	1,361	2,000	2,000	2,000

SALARIES AND EMPLOYEE BENEFITS

	2000/01	2001/02	2002/03	2002/03
	<u>ALLOCATED</u>	<u>ALLOCATED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Dep. Dir. Pub. Wks.-Roads	1	1	1	1
Road Superintendent	1	1	1	1
Shop Supervisor	1	1	1	1
Dist. Road Supervisor	3	3	3	3
Traffic Supervisor	1	1	1	1
Asst. Shop Supervisor	1	1	1	1
Asst. Road Supervisor	3	3	3	3
Asst. Traffic Supervisor	1	1	1	1
Heavy Equip. Mech.	10	10	11	11
Road Maint. Wkr I/II/III	28	30	30	30
Traffic Maintenance Worker I	2	0	0	0
Parts Supply Clerk	1	1	1	1
Litter Control Worker	1	1	1	1

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:

FUNCTION - PUBLIC WAYS AND FACILITIES
 ACTIVITY - PUBLIC WAYS

FUND - 1020
 BUDGET UNIT # - 30000
 UNIT TITLE - DPW-ROAD DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	2,625,952	2,935,894	3,627,487	3,627,487	3,694,663
SERVICES & SUPPLIES	7,604,200	8,663,612	13,659,835	13,659,835	15,841,841
OTHER CHARGES	247,538	71,256	120,000	120,000	220,000
INTRAFUND & INTERFUND TRANSFERS	47,237	352,738	46,470	46,470	46,470
CAPITAL ASSETS	868,690	499,111	790,000	790,000	599,000
GRAND TOTAL	11,393,617	12,522,611	18,243,792	18,243,792	20,401,974

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS - Total object adjustment \$67,176 increase.

This category is increased to fund one (1) Engineering Technician.

SERVICES AND SUPPLIES - Total object adjustment \$2,182,006 increase.

This category is increased primarily for Professional and Special Services, Special Department Expense, and Rents and Leases – Equipment based on revised work programs for operation, maintenance and construction of the county road system. General Liability is decreased based on revised estimates.

OTHER CHARGES - Total object adjustment \$100,000 increase.

This category is increased for Right of Way based on revised work programs.

CAPITAL ASSETS - Total object adjustment (\$191,000) decrease.

This category is decreased primarily for Capital Asset # 87995 – UC Merced Eastside Access based on revised work programs, and increased for Capital Asset # 84181 - 4 Wheel Drive SUV.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$2,158,182

REVENUE - Total object adjustment \$2,147,928 increase.

This category is increased for STP Replacement, Federal Aid – Construction, Washed State Matching Funds, State AB 2928, TEA Exchange Fund, and Impact Fees based on revised estimates. Sales and Use Tax – Local Trans Funds is decreased based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$2,147,928

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Refuse Collection Sup	1	1	1	1
Engineering Technician	1	1	0	1
Senior Engineering Associate	1	1	1	1
Associate Transportation Planner	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	57	58	57	58
TOTAL ALLOCATED	57	58	57	58
TOTAL BUDGETED	57	58	57	58

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

For FY 02/03, the Road Division is requesting the deletion of one vacant (1) Associate Transportation Planner, and one (1) vacant Engineering Technician due to reduction of in revenue generating projects. These requests are recommended. Also requested is the addition of one (1) Heavy Equipment Mechanic. This position will be funded by Solid Waste, and is recommended pending further review at Final Budget.

SERVICES AND SUPPLIES

Overall this category is decreased due primarily to Professional and Special Services-Engineering based on road improvement projects throughout the County for work anticipated to be done by the Professional Services Division. Special Department Expense is reduced based on the estimated work program for FY 02/03. General Liability is increased based on current and projected Countywide claims. Rents and Leases-Equipment is increased for full-year costs of equipment leased in FY 01/02.

OTHER CHARGES

This category is decreased for FY 02/03 and includes appropriation for right-of-way acquisition.

INTRAFUND AND INTERFUND TRANSFERS

Operating Transfers Out includes the last payment on the CSAC Loan principal and interest on the Sign Shop Facility.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84178 Trans Impact Fees Santa Nella	\$250,000	\$250,000	\$250,000
84181 1 4 Wheel Drive SUV	0	0	29,000
87995 U.C. Merced Eastside Access	<u>\$540,000</u>	<u>\$540,000</u>	<u>\$320,000</u>
TOTAL	\$790,000	\$790,000	\$599,000

During FY 01/02 the Board authorized \$200,000 for the U.C. Eastside Access Project. Additional funding will be added to this account each fiscal year as needed. \$540,000 is recommended for FY 02/03.

REVENUE

Overall revenue is increased based on preliminary estimates of State and Federal funding to be received and may be adjusted at Final Budget based on updated information. Revenue includes the State and Federal Funds for work on the U.C. Merced campus project. Operating Transfers In are included for \$150,000 of General Fund Support, \$250,000 related to the development of impact fees in Santa Nella which is funded though Transit Occupancy Tax related to the *Gaurdino* decision and \$50,000 for the Creeks share of the Hillcrest Pond project

POLICY IMPLICATIONS

The Santa Nella Community Specific Plan (CSP) and related documents adopted a general circulation plan. This plan called for extensive roadway improvements including loop roads in accordance with Highway 33 and an interchange with Interstate 5 are extremely expensive and will involve multiple agencies to complete.

In accordance with the Santa Nella (CSP), the costs of the required improvements are to be shared proportionately between future development projects. As such, the Department of Public Works has proposed impact fees in accordance with the Major Bridge and Thoroughfare Ordinance and anticipates submitting the information to the Board for approval during FY 02/03. As rapid development in this area of the County is expected, it is recommended the County evaluate the feasibility of implementing an impact fee as quickly as possible.

These efforts are anticipated to cost approximately \$500,000 over two years. The FY 02/03 Proposed Budget includes an appropriation for \$250,000 to evaluate and establish, if feasible, an impact fee in the Santa Nella area. It is recommended that this be funded from the Transit Occupancy Tax previously transferred into trust related to the *Guardino* decision since this is one time funding and generated from the Santa Nella area.

It is anticipated that once the impact fees are in place, the costs associated with the developing the fees would be recovered within two to three years after implementation.

VARIANCE

None.

**HEALTH AND SANITATION
FUNCTION**

40000 HEALTH

The Health Department derives its authority from Section 450 et seq of the California Health and Safety Code. Since FY 90/91, medical responsibilities have been with the Health Officer while management of department functions has been under a lay administrator. This code delineates the powers and responsibilities of the County Health Officer and her agents. The responsibilities of the different functions include departmental administration, clinical services, vital statistics, health planning, child health services, prenatal services, health education, environmental health activities, emergency medical service management and planning, and laboratory services.

EXECUTIVE'S COMMENT

Funding for basic Health Department programs changed in FY 91/92 with the implementation of State program realignment. The previous funding mechanism, AB 8, was eliminated and replaced with a combination of increased Vehicle License Fees and Sales Tax revenue. Under Proposition 99, a maintenance-of-effort requirement was implemented. In order to continue receiving funds from this source, the County must provide a specific amount of dollars to countywide health services, of which the Health Department is one component.

In the past, Public Health contracted with the Sheriff to provide inmate medical care at County correctional facilities. In FY 01-02, the Jail Health Program was transferred to a private contractor, California Forensic Medical Group (CFMG). The Health Department will continue to have a role in the oversight of that contract in coordination with the Sheriff. Sub-budget Unit 40200 - Jail Health has been eliminated for this FY 02-03 budget submission. All cost for the Jail Health Program contract are included in the Sheriff's Department budget. CFMG will utilize the JAMS program for payment of off site medical care for inmates and will reimburse the IHCP budget for those costs consistent with the contract.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
<u>VITAL STATISTICS</u>				
Birth Registered	2,999	3,262	3,300	3,300
Deaths Registered	1,198	1,195	1,200	1,200
Cert. Copies Issued	7,676	7,867	7,900	7,900
<u>CALIFORNIA CHILDREN'S SERVICE</u>				
Clinic Patients	217	232	232	240
MTU Visits	8,460	7,065	6,200	7,000
Total Number Open Cases	1,594	1,691	1,720	1,750
<u>COMMUNICABLE DISEASE CONTROL</u>				
Flu Immunization	4,242	3,888	4,000	4,200
Other Immunizations	17,323	17,531	20,000	20,000
Sexually Transmitted Diseases Visits	277	207	220	250
HIV Tests	523	802	650	675
Purified Protein Derivatives (PPD) Given	2,519	2,932	3,708	3,800
TB Clinic Visits	1,142	1,944	1,900	1,900
<u>MATERNAL & CHILD HEALTH</u>				
Young Parent Program Total Cases	256	259	250	250
<u>PUBLIC HEALTH NURSING</u>				
Referrals	925	1,380	1,600	1,600
<u>LABORATORY</u>				
Specimens Evaluated	8,274	7,830	8,164	8,500
<u>CHILD DENTAL DISEASE PREVENTION</u>				
Classroom Visits	163	160	268	268
Children Served	3,906	3,883	4,208	4,208

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HEALTH

FUND - 1010
 BUDGET UNIT # - 40000
 UNIT TITLE - HEALTH

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	7,958,435	8,466,051	9,821,893	9,821,893	9,854,844
SERVICES & SUPPLIES	2,294,952	2,686,998	2,792,377	2,792,377	3,023,887
OTHER CHARGES	94,179	487,592	326,364	326,364	336,364
INTRAFUND & INTERFUND TRANSFERS	-1,293,035	-967,478	-470,883	-470,883	-460,883
CAPITAL ASSETS	203,917	187,051	83,435	83,435	83,435
GRAND TOTAL	9,258,448	10,860,214	12,553,186	12,553,186	12,837,647

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS - Total object adjustment \$32,951 increase.

This category is increased for Special Skilled professionals and Retirement based on revised estimates.

SERVICES AND SUPPLIES - Total object adjustment \$231,510 increase.

This category is increased primarily for Professional and Special Services - Contractual for MediCal Outreach Program, Obesity Program, and the First Steps Program. Special Department Expense is increased for the Community Outreach Project and the Medical Dispatch Completion Project.

OTHER CHARGES - Total object adjustment \$10,000 increase.

This category is increased for Aid - Travel for revisions to the State California Children Services Administrative Budget.

INTERFUND/INTRAFUND TRANSFERS - Total object adjustment \$10,000.

This category is adjusted for Intrafund Transfers In for reimbursements of Urine Drug Assay testing.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$284,461

REVENUE - Total object adjustment \$284,461 increase.

This category is increased based for State Prop 10 Tobacco Tax, Federal Other, State Other, and Other Revenue for revised estimates associated with projects. State Motor Vehicle In Lieu Tax Realignment and Health Realignment are increased based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$284,461

WORKLOAD INDICATORS (Continued)

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
<u>OCCUPATIONAL HEALTH</u>				
Exams	220	183	185	185
<u>ENVIRONMENTAL HEALTH</u>				
Well Permits	213	242	250	250
Food Inspections	721	801	1,200	1,200
Small Water System Insp.	53	46	55	55
Private Water Insp.	657	713	700	700
Telephone Calls	16,563	17,123	17,000	17,500

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Public Health Director	1	1	1	1
County Health Officer	0	1	1	1
Deputy Public Health Director	1	2	2	2
Health Department Off. Admin.	1	1	1	1
Secretary III	1	1	1	1
Acct. Tech. I	4	4	4	4
Supv. Therapist	1	1	1	1
Staff Therapist I/II	1	1	1	1
Staff Therapist I/II - V/S	3	3	3	3
CCS Worker II	2	2	2	2
Med. Therapy Aide	1	1	1	1
Acct. Clerk III	2	1	1	1
Dir. of Env. Health	1	1	1	1
Supv. Env. Hlth. Spec.	3	3	3	3
Env. Rem. Spec.	1	1	1	1
Env. Hlth. Spec. I/II/III	12	12	13	13
Hazmat Spec. I/II/III	2	2	2	2
Env Hlth Tech I/II	3	3	3	3
Automation Systems Analyst	2	2	2	2
Elig. Worker	2	2	2	2
Health Education Administrator	1	1	1	1
Health Educator	1	1	1	1
Nutritionist	1	1	1	1
Pub. Health Lab Dir.	1	1	1	1
PH Lab Microbiologist	2	2	2	2
Microbiology Tech. I/II	1	1	2	2
Public Health Social Worker	7	8	8	8
Nurse Prac. I/II/Phy. Asst.	1	1	1	1
Public Health Program Manager	3	3	3	3
Supv. PH Nurse	4	4	4	4
Senior PH Nurse	1	1	1	1
Public Health Nurse/Comm.				
Health Nurse	29	27	26	26
Specialty Services Operations Nurse V/S	1	1	1	1
Epidemiologist	1	1	1	1
Health Education Spec	2	3	3	3
Com. Health Spec.	14	14	14	14
Comm. Disease Inv.	2	4	4	4
Com. Health Wkr.	1	1	1	1
Support Services Analyst I/II	3	6	6	6

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Com. Health Aide I/II	5	3	3	3
Vital Statistic Clerk	1	1	1	1
Typist Clerk III	1	1	1	1
Medical Claims Clerk I/II	4	4	4	4
Staff Services Analyst I/II	0	1	1	1
Secretary I/II	2	2	2	2
Acct. Clerk I/II	3	4	4	4
Med. Trans. I	4	4	4	4
Typist Clerk I/II	6	6	6	6
Typist Clerk I/II V/S	1	0	0	0
EMS Coordinator	1	1	1	1
EMS Specialist	2	1	1	1
Correctional Health Care Manager	1	0	0	0
Staff Nurse I/II/ LVN	14	3	3	3
Staff Nurse I/II/ LVN V/S	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & V/S	167	157	158	158
<u>Contract Employees</u>				
Emergency Medical Svcs Physician	.12	.12	.12	.12
County Health Officer	.15	.15	.15	.15
CCS/CHDP/MCH Med Dir.	.30	.30	.30	.30
Jail Health Medical Director	.10	.00	.00	.00
Jail Health Nurse Practioner	1.00	.00	.00	.00
STD/OCC Health Physicians	.20	.20	.20	.20
TB Clinic Physician	.20	.20	.20	.20
Radiologic Technician	<u>.25</u>	<u>.25</u>	<u>.25</u>	<u>.25</u>
TOTAL CONTRACT EMP	2.32	1.22	1.22	1.22
<u>Extra Help</u>				
EH Staff Therapist	.40	.40	.40	.40
EH Staff Nurse	.38	.00	.00	.00
EH LVN	.30	2.06	2.06	2.06
EH Microbiologist Trainee	0.00	.50	.50	.50
EH Typist Clerk I/II	<u>.40</u>	<u>0.52</u>	<u>0.52</u>	<u>0.52</u>
TOTAL F.T.E.	1.48	3.48	3.48	3.48
TOTAL ALLOCATED	170.80	161.70	162.70	162.70
TOTAL BUDGETED	170.80	161.70	162.70	162.70

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

During FY 01/02 Final Budget, the Board took the following actions: added one (1) Deputy Public Health Director, one (1) Staff Services Analyst I/II, one (1) Health Education Specialist, one (1) Community Health Specialist, and one (1) Public Health Social Worker; deleted one (1) Community Health Specialist and one (1) Public Health Nurse. During FY 01/02 Mid Year the Board deleted one (1) Correctional Health Care Manager, one (1) Typist Clerk I/II, and thirteen (13) Staff Nurse I/II/Licensed Vocational Nurse.

The department is requesting to add one (1) County Health Officer, one (1) Support Services Analyst I/II, one (1) Typist Clerk I/II, and one (1) Communicable Disease Investigator. The Support Services Analyst I/II, Typist Clerk I/II, Communicable Disease Investigator positions will be 100% subvented with Federal Bioterrorism funding and are recommended at Proposed Budget.

SALARIES AND EMPLOYEE BENEFITS (Continued)

In addition, the department is requesting to add one (1) Environmental Health Specialist I/II/III, one (1) Microbiology Technician I/II and delete one (1) vacant Public Health Nurse. The Environmental Health Specialist I/II/III position is necessary to support the workload associated with the Animal Confinement Facility Program. The Microbiology Technician I/II will be 100% subvented with Federal Bioterrorism funds. These requests are recommended pending further review at Final Budget. Extra Help is decreased and recommended.

SERVICES AND SUPPLIES

Overall, this category has decreased. Communications has decreased based on a reduction in the cost for basic monthly service and long distance charges, and a reduction of monthly service fees for the fire alarm, elevator and energy management services. Professional & Special Services-Contractual Agreements decreased based on decreases for CCS medical consultant, reduction in duties for TB physician, and reduction in First Steps contracts with Mental Health and Human Services Agency. Cost of services provided by Public Works/Building Division for Los Banos Health Facility, Environmental Health, and Public Health Administration has decreased.

Medical Malpractice increased based on the number of patient visits for CHDP, Occupational Health, immunization and sexually transmitted disease clinics. Maintenance-Structure, Improvement & Grounds increased related to the removal of a conference room wall and increased fees for ground keeping services. Data processing has increased based on a network connection fee increases and general maintenance fee increases. Special Department Expense-Other increased related to increases for security services, supplies to promote nutrition education in the community, and educational materials for Child and Booster Seat Safety Program and outreach material for Obesity Project. Professional & Special Services - Special Services increased based on estimated costs for courier services to pick-up and deliver lab reports, specimens and supplies. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

This category has decreased slightly in prevention related to AIDS case management. Costs are 100% funded.

INTRAFUND AND INTERFUND TRANSFERS

This category has decreased. This category includes reimbursement from General fund departments for services provided by the Health Department. Reimbursement from the Sheriff Department for Jail Health personnel and support services costs decreased related to the transfer of the Jail Health program from Public Health to a private contractor, CFMG.

CAPITAL ASSETS

			<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84076	1	Laser Jet Printer Large Pg Format	\$2,835	\$2,835	\$2,835
84077	1	File Server	7,300	7,300	7,300
84078	2	Laptop Computers	6,000	6,000	6,000
84079	3	Laptop Computers w/Case & Printer	9,000	9,000	9,000
84082	1	File Server	7,300	7,300	7,300
84083	1	Sedan	15,000	15,000	15,000
84084	1	Pickup	15,000	15,000	15,000
84086	1	Laptop Computer	3,000	3,000	3,000
84088	1	Sedan	15,000	15,000	15,000
84177	1	Laptop Computer	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
		TOTAL	\$83,435	\$83,435	\$83,435

The Laser Jet Printer is requested for the Automation System Analysts who have a large output of printed material. Having this printer will speed up output and provide a layer of security for network information. The file servers will replace and upgrade older generation servers to maintain automation efficiency. The laptop computers will be used to perform network maintenance and system configurations, staff training, perform immunization registration, and allow environmental staff to complete all inspection paperwork in the field and then download the data for collection. The two (2) vehicles and one (1) pickup will be utilized by nurses and

CAPITAL ASSETS (continued)

other related staff that are required to make home visits and transport clients based on increased workload. Environmental Health will utilize the new vehicle to support the new Environmental Health Specialist position for the dairy program and for an existing position that requires transportation to perform fieldwork. All fixed assets are recommended pending further review at Final Budget.

REVENUE

Overall, this category has increased. Hazardous material violations and water systems administrative fines have increased based on illegal hazardous waste discharges. Health Realignment has increased based on significant increases in Realignment and the ability to claim higher salary costs in addition to an increase in activity. State Other has increased related to increased travel advances for local California Children Services and increases for HIV education/prevention, family violence, and safety seat programs. Aid from Other Government Agencies has decreased based on a reduction of aid for tuberculosis control and proposition 10 Tobacco Tax.

POLICY IMPLICATIONS

None.

VARIANCE

None.

40500 CHILDREN AND FAMILIES FIRST

On November 3, 1998, Proposition 10 was approved by the voters of California, implementing an additional tax on tobacco products. Proceeds from the tax are to be expended on programs and services related to early childhood development. The Board of Supervisors subsequently adopted Ordinance No. 1620, creating the Merced County Children and Families First Commission, the body that will review and recommend expenditures of the tax.

EXECUTIVE'S COMMENT

In March 1999, the Board of Supervisors made the initial appointment of Commission members. The Commission is responsible for the development and adoption of a strategic plan, which outlines community issues and priorities relating to early childhood development and establishes a process by which Commission funds will be distributed in the community. It is anticipated that the planning process will be completed in FY 99/00 and that funds will be distributed in the community through a competitive process during FY 00/01.

Governmental Accounting Standards Board (GASB) Statement No. 34 specifies how special revenue funds, that are restricted to a specific purpose, should be tracked. Proposition 10 falls under the category of a special revenue fund and Statement 34 mandates it should be a separate account outside the general fund. This change will facilitate the Auditor/Controller's necessity to comply with the new standards of governmental accounting and financial reporting. Therefore, a new Budget Unit, 40600, was established in FY 01/02 to track proposition revenue and Budget Unit 40500 was no longer required.

WORKLOAD INDICATORS

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HEALTH

FUND - 1010
 BUDGET UNIT # - 40500
 UNIT TITLE - CHILDREN & FAMILIES FIRST COMM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	67,213	0	0	0	0
SERVICES & SUPPLIES	1,726,493	153	0	0	0
CAPITAL ASSETS	7,865	0	0	0	0
GRAND TOTAL	1,801,571	153	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

40600 CHILDREN AND FAMILIES FIRST

On November 3, 1998, Proposition 10 was approved by the voters of California, implementing an additional tax on tobacco products. Proceeds from the tax are to be expended on programs and services related to early childhood development. The Board of Supervisors subsequently adopted Ordinance No. 1620, creating the Merced County Children and Families First Commission, the body that will review and recommend expenditures of the tax.

Governmental Accounting Standards Board (GASB) Statement No. 34 specifies how special revenue funds, that are restricted to a specific purpose, should be tracked. Proposition 10 falls under the category of a special revenue fund and Statement 34 mandates it should be a separate account outside the general fund. Therefore, Budget Unit 40600 was established to conform to the requirements of GASB Statement 34. This change will facilitate the Auditor/Controller's necessity to comply with the new standards of governmental accounting and financial reporting.

EXECUTIVE'S COMMENT

In March 1999, the Board of Supervisors made the initial appointment of Commission members. The Commission is responsible for the development and adoption of a strategic plan, which outlines community issues and priorities relating to early childhood development and establishes a process by which Commission funds will be distributed in the community. It is anticipated that the planning process will be completed in FY 99/00 and that funds will be distributed in the community through a competitive process during FY 00/01.

During FY 00/01, the Commission adopted a Strategic Plan outlining community issues and priorities relating to early childhood development and established the process by which Commission funds will be distributed in the community. In addition, the Commission funded 18 projects and is currently considering the process and dollar amounts for additional project support during FY 01/02.

During 01/02, the title of the commission was changed to Children's and Families Commission. In addition, administrative responsibility for the Children's and Families First program was transferred, by Board action, from Public Health Administration to County Administration.

WORKLOAD INDICATORS

None.

SALARIES AND EMPLOYEE BENEFITS

	<u>2000/01</u> <u>ALLOCATED</u>	<u>2001/02</u> <u>ALLOCATED</u>	<u>2002/03</u> <u>RECOMMENDED</u>	<u>2002/03</u> <u>APPROVED</u>
Children & Families First				
Program Administrator	1	1	1	1
Support Services Analyst	1	2	2	2
Account Clerk I/II	0	1	1	1
Typist Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & V/S	3	5	5	5
TOTAL ALLOCATED	3	5	5	5
TOTAL BUDGETED	3	5	5	5

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

During FY 01/02, the Board approved the department's request to add one (1) Support Services Analyst I/II and one (1) Account Clerk I/II position.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HEALTH

FUND - 1500
 BUDGET UNIT # - 40600
 UNIT TITLE - CHILDREN AND FAMILIES FIRST

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	0	148,093	271,588	271,588	271,588
SERVICES & SUPPLIES	0	2,250,319	5,489,896	5,489,896	5,489,896
OTHER CHARGES	0	-76,670	0	0	0
CAPITAL ASSETS	0	68,812	0	0	0
GRAND TOTAL	0	2,390,554	5,761,484	5,761,484	5,761,484

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES

During FY 01/02, the Commission funded 18 projects increasing various accounts. Administrative costs for other county departments and publications and legal notices has increased in proportion to the increase in projects. Transportation & Travel has increased to provide cost support for commission and board meetings and overnight and estimated non-scheduled overnight travel. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

State Proposition 10 Tobacco Tax revenue is based on current year-end projections.

POLICY IMPLICATIONS

None.

VARIANCE

None.

41500 MENTAL HEALTH

The Department of Mental Health provides a comprehensive range of prevention and treatment services for problems related to alcohol, drug, and mental health.

The Mental Health Division is to enable people experiencing severe and disabling mental illnesses and children with serious emotional disturbances to access services that assist them to better control their illnesses, to achieve their personal goals and to develop skills leading to their living the most constructive and satisfying lives possible in the least restrictive settings.

The Alcohol and Drug Abuse Division develops and provides a comprehensive range of prevention and treatment services including education, early intervention, detoxification and recovery services for people experiencing problems related to alcohol and drug use.

EXECUTIVE'S COMMENT

In FY 97/98, Budget Unit 41600 Mental Health Alcohol and Drug Abuse was consolidated with Budget Unit 41500 Mental Health to allow the department more flexibility. Sub-budgets were established in the Mental Health budget to facilitate budget preparation and monitoring.

In recent years the Mental Health Department made great progress in establishing fiscal stability despite fluctuating funding and capitation proposals from the State being one of the biggest challenges faced by the department. State and National changes are creating major shifts in the focus and method of service delivery and it is still unclear what potential effects on revenues Managed Care will ultimately have.

The Board designated the Mental Health Department as the lead agency for implementation of the Substance Abuse and Crime Prevention Act of 2000 (Prop 36). For FY 02/03, approximately \$800,000 has been allocated for this purpose that includes funds for expansion of drug treatment contract services and to cover necessary Probation Department workload increased resulting from implementation.

Throughout FY 01/02, the Department emphasized growth and enhancement of youth, forensics, and dual diagnosis services. The Department continues to target and expand programs for youth and their families including the addition of non-traditional days/hours. A new youth facility was opened in Spring 2002. Work is currently underway to strengthen linkages with Probation, Sheriff, and local law enforcement agencies. Outpatient consolidation services began in January 1998, to prepare the department and the community for the implementation of Outpatient Managed Care. Phase II of this 5 year project began during FY 99/00 and is scheduled to continue throughout FY 01/02. Another issue facing the Department is the implementation of and compliance with the Health Insurance Portability and Accountability Act (HIPAA). This will require significant changes in the Department's Information Systems programming and procedures to ensure compliance with the reporting, claims processing, and privacy regulation requirements.

The Alcohol and Drug Services Division operates under a net negotiated amount contract with the State of California. A major issue impacting this division is the injunctive order issued in federal court as a result of the Sobky vs. Smoley Medi-Cal lawsuit. The court ruling and the resultant implementation plan developed by the State Department of Alcohol and Drug Programs requires first priority for the use of State General Funds allocated to counties shall be to match Federal Drug Medi-Cal (FFP) funds. While not mandating that programs be Drug Medi-Cal certified, the risk of not maximizing the use of State General Funds to draw down Drug Medi-Cal funds is that the State may reallocate the State General Funds in subsequent years to counties that have exhausted their State General Funds for Medi-Cal match.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
<u>Mental Health and Local Programs:</u>				
IMD Bed Days	4,881	5,217	4,434	4,656
Acute Inpatient Days	4,385	4,821	4,917	5,015
State Hospital Bed Days	730	730	1,460	1,460
Case Management (minutes)	1,300,755	1,204,206	1,324,626	1,390,857
Mental Health Services (minutes)	1,303,136	1,472,117	1,663,010	1,746,160
Medications (minutes)	545,261	488,029	536,831	563,673
Crisis Intervention (minutes)	203,929	206,906	209,926	220,422

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HEALTH

FUND - 1010
 BUDGET UNIT # - 41500
 UNIT TITLE - MENTAL HEALTH

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	11,206,867	12,538,414	15,187,369	15,187,369	15,186,602
SERVICES & SUPPLIES	3,644,728	4,373,896	5,370,245	5,370,245	5,376,495
OTHER CHARGES	2,735,916	3,422,456	3,507,241	3,507,241	3,507,241
INTRAFUND & INTERFUND TRANSFERS	-842,261	-1,019,615	416,997	416,997	448,855
CAPITAL ASSETS	77,979	101,623	41,600	41,600	81,600
GRAND TOTAL	16,823,229	19,416,774	24,523,452	24,523,452	24,600,793

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS - Total object adjustment (\$767) decrease.

This category is decreased for adjustments to the CalWorks contract.

SERVICES AND SUPPLIES - Total object adjustment \$6,250 increase.

This category is increased for Professional and Special Services for security, and Membership Expense for California Alcohol and Drug Administration dues.

INTRAFUND/INTERFUND TRANSFERS - Total object adjustment \$31,858.

This category is adjusted for Interfund Transfer In to reflect adjustments to the CalWorks contract.

CAPITAL ASSETS - Total object adjustment \$40,000 increase.

This category is increased to establish Capital Asset #82240 - Phone System, and Capital Asset #82241 - Audio/Visual Equipment for the Youth program.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$77,341

REVENUE - Total object adjustment \$77,341 increase.

This category is increased for State Motor Vehicle In Lieu Tax Realignment, Mental Health Realignment, State Managed Care, and Federal Other based on changes in appropriations and revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$77,341

WORKLOAD INDICATORS (Continued)Alcohol and Drug Services:

Center-Dedicated Capacity	29,403	25,470	27,523	27,523
Prevention	8,347	7,681	5,319	5,319
Residential Programs				
Alcohol/Days	12,860	10,500	N/A	N/A
Drug/Days	6,300	6,300	N/A	N/A
Tranquility House**	N/A	N/A	17,253	17,253
Hobie House**	N/A	N/A	7,662	7,662
Merced County Public Health	N/A	N/A	1,475	737
1st Offender Enrollments	750	750	750	750
1st Offender PC1000	100	100	100	100
2nd Calendar Program (Caseload)	275	275	275	275

** Beginning in FY 01/02 Tranquility and Hobie House replace the indicators for Alcohol/Drug Days to correspond with reporting to the State.

SALARIES AND EMPLOYEE BENEFITS

	<u>2000/01</u> <u>ALLOCATED</u>	<u>2001/02</u> <u>ALLOCATED</u>	<u>2002/03</u> <u>RECOMMENDED</u>	<u>2002/03</u> <u>APPROVED</u>
<u>MENTAL HEALTH</u>				
Director of Mental Health	1	1	1	1
Assistant Mental Health Director	2	2	2	2
Asst Mental Health Dir-Proj Plan/Fiscal	1	1	1	1
Administrative Operations Manager	1	1	1	1
Psychiatric Facility Manager	1	1	1	1
Quality Improvement Manager	1	1	1	1
Children's System of Care Coord.	0	1	1	1
Lic.Clinical/Clinical Psychologist	3	3	3	3
Lic. Clinical/Clinical Psychologist V.S.	2	2	2	2
MH Fiscal Manager	1	1	1	1
Staff Services Analyst	5	4	4	4
Managed Care Prog Admin	1	1	0	0
M. H. Program Manager	11	11	11	11
M.H. Automation Services Manager	1	1	1	1
Psych. Staff Nurse/Lic. MH Wkr. I/II	24	24	23	23
Psych. Staff Nurse/Lic. MH Wkr. I/II (VS)	2	2	2	2
M.H. Clinician I/II	27	29	29	29
M.H. Clinician I/II V.S.	3	3	3	3
Crisis Intervention Spec	1	1	1	1
Automation Systems Analyst	2	2	2	2
Personnel Assistant - Confidential	1	1	1	1
M.H. Fiscal Supv	1	1	1	1
Med. Records Supv	1	1	1	1
Residential Facility Worker V.S.	3	0	0	0
M. H. Worker I/II	30	31	31	31
M. H. Worker I/II V.S.	8	8	8	8
Secretary III	1	1	1	1
Secretary I/II - Confidential	1	1	1	1
Mental Health Records Tech III	3	3	3	3
Mental Health Records Tech I/II	15	15	15	15
Psych. Ward Clerk	2	2	2	2
Account Tech.	1	1	1	1
Account Clerk III	2	2	2	2
Account Clerk I/II	2	2	2	2
Typist Clerk III	7	8	8	8
Typist Clerk I/II	4	4	4	4
Data Support Assistant	3	3	3	3
Facility Services Supervisor	1	1	1	1
Delivery Driver	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
<u>MENTAL HEALTH</u>				
Telephone Oper I	2	2	2	2
Housekeeping Attendant	5	6	5	5
Housekeeping Attendant V.S.	1	1	1	1
A&D Counselor/Service Worker	0	1	1	1
Consumer Assistance Worker	0	2	1	1
<u>CAL-WORKS</u>				
Psychiatric Staff Nurse	1	1	1	1
Staff Services Analyst	2	2	2	2
Mental Health Worker I/II	2	2	2	2
Typist Clerk III	1	1	1	1
Program Assistant	0	1	1	1
Mental Health Records Technician	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & V.S.	192	198	194	194
<u>ALCOHOL & DRUG</u>				
Alc. & Drug Admin. Analyst	1	1	1	1
Alc. & Drug Prog. Analyst	1	1	1	1
Alc. & Drug Prevention Specialist	2	2	2	2
Mental Health Clinician I/II	3	3	3	3
Alc & Drug Prog Mgr	5	5	5	5
Dual Diagnosis Specialist	1	1	1	1
Alc & Drug Couns/Svs Worker	19	20	19	19
Alc & Drug Prev. Worker V/S	1	1	1	1
Program Assistant V/S	1	1	1	1
Secretary I/II - Conf.	1	1	1	1
Accounting Tech.	1	1	1	1
Account Clerk III	1	1	1	1
Typist Clerk III	4	5	5	5
Typist Clerk III - V.S.	2	2	2	2
<u>ALCOHOL & DRUG CAL-WORKS</u>				
Alcohol and Drug Program Mgr	1	1	1	1
Alc & Drug Couns/Svs Worker	4	4	4	4
Education & Training Specialist I/II	2	2	2	2
Staff Services Analyst I/II	1	1	1	1
Account Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & V.S.	52	54	53	53
<u>Contract Employees</u>				
CC M.H. Medical Director	1	1	1	1
CC Staff Psychiatrist	6	6	6	6
<u>Cal Works</u>				
CC Staff Psychiatrist	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL CONTRACT	9	9	9	9
<u>Extra Help</u>				
EH A/D Prog. Assist.	.35	.00	.00	.00
EH Typist Clerk III	.50	.00	.00	.00
EH Medical Records Tech	.39	.00	.00	.00
EH M. H. Worker	5.00	8.80	8.80	8.80

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
<u>Extra Help</u>				
EH M. H. Worker	5.00	8.80	8.80	8.80
EH M. H. Clinician II	1.70	1.00	1.00	1.00
EH Psych. Staff RN	.50	.00	.00	.00
EH Lic M.H. Worker	3.15	.00	.00	.00
EH Telephone Systems Opr	.45	.00	.00	.00
EH Housekeeping Attendant	.38	.50	.50	.50
EH Account Clerk I/II	.29	.00	.00	.00
EH Account Clerk III	.60	.00	.00	.00
EH A&D Svs Wkr/Couns	.00	.10	.10	.10
EH Delivery Driver	<u>.00</u>	<u>.50</u>	<u>.50</u>	<u>.50</u>
TOTAL F.T.E.	13.31	10.90	10.90	10.90
TOTAL ALLOCATED	266.31	271.90	266.90	266.90
TOTAL BUDGETED	266.31	271.90	266.90	266.90

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

At Mid-Year the Board authorized the deletion of (1) vacant Consumer Assistance Worker, one (1) Mental Health Clinician, and one (1) Staff Services Analyst. The Board authorized the addition of one (1) Mental Health Worker, two (2) Typist Clerk III and the creation of a Children Systems of Care Coordinator. The Board also authorized changing the Residential Facility Worker classification to Consumer Assistance Worker.

For FY 02/03, the department is requesting to change one (1) vacant Mental Health Worker to an Alcohol and Drug Counselor, and one (1) vacant Mental Health Worker to a Mental Health Records Technician. These requests are recommended pending further review at Final Budget. Also requested is the deletion of the following five (5) vacant positions due to reduction in State funding: one (1) Consumer Assistance Worker, one (1) Managed Care Program Administrator, one (1) Housekeeping Attendant, one (1) Psychiatric Staff Nurse and one (1) Alcohol and Drug Counselor. These requests are recommended pending further review at Final Budget Hearings. A review of the Quality Improvement Program Manager classification is underway with recommendations forthcoming at Final Budget Hearings.

SERVICES AND SUPPLIES

Overall this category is increased for FY 02/03. Data Processing is increased for costs associated with implementation of and compliance with HIPPA regulations. Professional and Special Services Medical and Contact Employees are increased due to anticipated client referrals. Rents Leases and Equipment is increased due to expansion of the youth facility and full year costs of leases entered into during FY 01/02. Professional and Special Services are decreased based on estimates.

OTHER CHARGES

This category has decreased for FY 02/03 due primarily for outside contracts, specifically, Youth Residential Facilities, and Substance Abuse Residential. The accounts for AID-IMD facilities have increased.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers have decreased for FY 02/03. Intrafund Transfers In is for interagency contracts for delivery services to other County departments including HSA and Health. Intrafund Transfers Out is anticipated for services provided by Public Works for Engineering and Architectural Services.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
82240	Phone System	\$0	\$0	\$35,000
82241	Audio-Visual Equipment	\$0	\$0	5,000
84089	Portable Presentation Equipment	6,700	6,700	6,700
84090	Conference Room Presentation Equip	9,900	9,900	9,900
84091	4-Door Sedan	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
	TOTAL	\$41,600	\$41,600	\$81,600

The Portable Presentation Equipment is for a variety of presentations to clients, schools, and other entities. The Conference Room Presentation Equipment is for the youth facility and will be for facilitating youth and client group interactions and staff development. The 4-Door Sedan is needed for the new youth facility. These requests are recommended pending further review at Final Budget.

REVENUE

Overall this category is estimated to remain at approximately FY 01/02 level and includes Realignment, State Aide, State Managed Care, Federal Aid, Medi-cal and Mental Health-Contracts. These allocations may be adjusted with adoption of the State budget requiring changes at Final Budget hearings.

POLICY IMPLICATIONS

None.

VARIANCE

None.

45100 02/03 - SCEAP NON-COUNTY HOSPITALS

Under Proposition 99, the cigarette tax initiative, and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. Called the California Healthcare for Indigents Program (CHIP), the purpose is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County, the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 02/03 SCEAP funds to be paid to hospitals within Merced County. Dos Palos Memorial Hospital, Los Banos Memorial Hospital Community Campus of Mercy Medical Center Merced, Dominican Campus of Mercy Medical Center Merced, receive funds to compensate for medical care given to program patients.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1520
 BUDGET UNIT # - 45100
 UNIT TITLE - 02-03 SCEAP NON COUNTY HOSP

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	0	348,711	348,711	348,711
GRAND TOTAL	0	0	348,711	348,711	348,711

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

45200 02/03 - SCEAP PHYSICIAN-EMS SERVICES

Under Proposition 99, the cigarette tax initiative, and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. Called the California Healthcare for Indigents Program (CHIP), the purpose is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County, the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 02/03 SCEAP funds to be paid to physicians who contract with Merced County for medical care given to program patients. This budget unit also provides for FY 02/03 SCEAP funds to be paid for emergency care given to program patients.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1521
 BUDGET UNIT # - 45200
 UNIT TITLE - 02-03 SCEAP PHYS-EMS SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	0	14,292	14,292	14,292
GRAND TOTAL	0	0	14,292	14,292	14,292

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

45300 02/03 - SCEAP OTHER HEALTH SERVICES

Under Proposition 99, the cigarette tax initiative, and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. Called the California Healthcare for Indigents Program (CHIP), the purpose is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County, the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 02/03 SCEAP funds to be paid for identified medical services including ambulance transportation, Child Health and Disability services and dental services.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1522
 BUDGET UNIT # - 45300
 UNIT TITLE - 02-03 SCEAP OTHER HEALTH SVCS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	0	55,674	55,674	55,674
GRAND TOTAL	0	0	55,674	55,674	55,674

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

45400 02/03 - EMSA SB2132 HSA FUNDS

The State legislature approved and the Governor signed SB 2132 Emergency Medical Services Appropriation (EMSA) which appropriated funds to reimburse emergency department physicians for uncompensated medical care, as defined in Welfare and Institution Code Section 16953, for physicians who provide services to patients who cannot afford to pay for those services and program administration costs. The funds are derived from proposition 99 Tobacco Taxes and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 02/03 EMSA Hospital Services Account funds to be paid to emergency room physicians within Merced County.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1523
 BUDGET UNIT # - 45400
 UNIT TITLE - 02-03 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	0	61,129	61,129	61,129
GRAND TOTAL	0	0	61,129	61,129	61,129

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

45500 02/03 - EMSA SB2132 PSA & UA FUNDS

The State legislature approved and the Governor signed SB 2132 Emergency Medical Services Appropriation (EMSA) which appropriated funds to reimburse emergency department physicians for uncompensated medical care, as defined in Welfare and Institution Code Section 16953, for physicians who provide services to patients who cannot afford to pay for those services and program administration costs. The funds are derived from proposition 99 Tobacco Taxes and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 02/03 EMSA Physician Services Funds and Unallocated Account funds to be paid to emergency room physicians within Merced County.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1524
 BUDGET UNIT # - 45500
 UNIT TITLE - 02-03 EMSA SB 2132 PSA & UA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	0	107,054	107,054	107,054
GRAND TOTAL	0	0	107,054	107,054	107,054

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

47100 99/00 - SCEAP NON-COUNTY HOSPITALS

Under Proposition 99, the cigarette tax initiative, and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. Called the California Healthcare for Indigents Program (CHIP), the purpose is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County, the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 99/00 SCEAP funds to be paid to hospitals within Merced County. Dos Palos Hospital, Mercy and Sutter Hospital receive funds to compensate for medical care given to program patients.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1600
 BUDGET UNIT # - 47100
 UNIT TITLE - 99-00 SCEAP NON-COUNTY HOSPITALS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	283,778	0	0	0	0
GRAND TOTAL	283,778	0	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

47200 99/00 - SCEAP PHYSICIAN-EMS SERVICES

Under Proposition 99, the cigarette tax initiative, and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. Called the California Healthcare for Indigents Program (CHIP), the purpose is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County, the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 99/00 SCEAP funds to be paid to physicians who contract with Merced County for medical care given to program patients. This budget unit also provides for FY 99/00 SCEAP funds to be paid for emergency care given to program patients.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1601
 BUDGET UNIT # - 47200
 UNIT TITLE - 99-00 SCEAP PHYS EMS SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	34,517	0	0	0	0
GRAND TOTAL	34,517	0	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

47300 99/00 - SCEAP OTHER HEALTH SERVICES

Under Proposition 99, the cigarette tax initiative, and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. Called the California Healthcare for Indigents Program (CHIP), the purpose is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County, the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 99/00 SCEAP funds to be paid for identified medical services including ambulance transportation, Child Health and Disability services and dental services.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1602
 BUDGET UNIT # - 47300
 UNIT TITLE - 99-00 SCEAP OTHER HEALTH SVCS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	-1,818	0	0	0	0
GRAND TOTAL	-1,818	0	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

47600 00/01 - SCEAP NON-COUNTY HOSPITALS

Under Proposition 99, the cigarette tax initiative, and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. Called the California Healthcare for Indigents Program (CHIP), the purpose is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County, the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 00/01 SCEAP funds to be paid to hospitals within Merced County. Dos Palos Hospital, Mercy and Sutter Hospital receive funds to compensate for medical care given to program patients.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1605
 BUDGET UNIT # - 47600
 UNIT TITLE - 00-01 SCEAP NON-COUNTY HOSPITALS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	102,514	264,803	0	0	0
GRAND TOTAL	102,514	264,803	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

47700 00/01 - SCEAP PHYSICIAN-EMS SERVICES

Under Proposition 99, the cigarette tax initiative, and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. Called the California Healthcare for Indigents Program (CHIP), the purpose is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County, the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 00/01 SCEAP funds to be paid to physicians who contract with Merced County for medical care given to program patients. This budget unit also provides for FY 00/01 SCEAP funds to be paid for emergency care given to program patients.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1606
 BUDGET UNIT # - 47700
 UNIT TITLE - 00-01 SCEAP PHYSICIAN EMS SVCS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	19,631	0	0	0
	0	19,631	0	0	0
GRAND TOTAL	0	19,631	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

47800 00/01 - SCEAP OTHER HEALTH SERVICES

Under Proposition 99, the cigarette tax initiative, and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. Called the California Healthcare for Indigents Program (CHIP), the purpose is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County, the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 00/01 SCEAP funds to be paid for identified medical services including ambulance transportation, Child Health and Disability services and dental services.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1607
 BUDGET UNIT # - 47800
 UNIT TITLE - 00-01 SCEAP OTHER HEALTH SVCS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	14,248	78,000	0	0	0
GRAND TOTAL	14,248	78,000	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

47900 00/01 - EMSA SB2132 HSA FUNDS

The State legislature approved and the Governor signed SB 2132 Emergency Medical Services Appropriation (EMSA) which appropriated funds to reimburse emergency department physicians for uncompensated medical care, as defined in Welfare and Institution Code Section 16953, for physicians who provide services to patients who cannot afford to pay for those services and program administration costs. The funds are derived from proposition 99 Tobacco Taxes and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 00/01 EMSA Hospital Services Account funds to be paid to emergency room physicians within Merced County. It is unknown whether this appropriation will continue. However, at the present time, it is in the FY 01/02 Governor's May Revise Budget.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1608
 BUDGET UNIT # - 47900
 UNIT TITLE - 00-01 EMSA SB2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	0	0	0	0
GRAND TOTAL	0	0	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

48000 00/01 - EMSA SB2132 PSA & UA FUNDS

The State legislature approved and the Governor signed SB 2132 Emergency Medical Services Appropriation (EMSA) which appropriated funds to reimburse emergency department physicians for uncompensated medical care, as defined in Welfare and Institution Code Section 16953, for physicians who provide services to patients who cannot afford to pay for those services and program administration costs. The funds are derived from proposition 99 Tobacco Taxes and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 00/01 EMSA Physician Services Funds and Unallocated Account funds to be paid to emergency room physicians within Merced County. It is unknown whether this appropriation will continue. However, at the present time, it is in the FY 01/02 Governor's May Revise Budget.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1609
 BUDGET UNIT # - 48000
 UNIT TITLE - 00-01 EMSA SB2132 PSA & UA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	72,407	0	0	0
	0	72,407	0	0	0
GRAND TOTAL	0	72,407	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

48200 01/02 - SCEAP NON-COUNTY HOSPITALS

Under Proposition 99, the cigarette tax initiative, and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. Called the California Healthcare for Indigents Program (CHIP), the purpose is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County, the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 01/02 SCEAP funds to be paid to hospitals within Merced County. Dos Palos Hospital, Community Campus of Mercy Medical Center Merced, Dominican Campus of Mercy Medical Center Merced receive funds to compensate for medical care given to program patients.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1611
 BUDGET UNIT # - 48200
 UNIT TITLE - 01-02 SCEAP NON COUNTY HOSPITAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	152,244	0	0	0
GRAND TOTAL	0	152,244	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

REVENUE - Total object adjustment \$56,974 increase.

This category is increased for State Prop 99 revenues based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$56,974

48300 01/02 - SCEAP PHYSICIAN-EMS SERVICES

Under Proposition 99, the cigarette tax initiative, and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. Called the California Healthcare for Indigents Program (CHIP), the purpose is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County, the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 01/02 SCEAP funds to be paid to physicians who contract with Merced County for medical care given to program patients. This budget unit also provides for FY 01/02 SCEAP funds to be paid for emergency care given to program patients.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1612
 BUDGET UNIT # - 48300
 UNIT TITLE - 01-02 SCEAP PHYS-EMS SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	4,780	0	0	0
GRAND TOTAL	0	4,780	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

REVENUE - Total object adjustment \$2,637 increase.

This category is increased for State Prop 99 revenues based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$2,637

48400 01/02 - SCEAP OTHER HEALTH SERVICES

Under Proposition 99, the cigarette tax initiative, and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. Called the California Healthcare for Indigents Program (CHIP), the purpose is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County, the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 01/02 SCEAP funds to be paid for identified medical services including ambulance transportation, Child Health and Disability services and dental services.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1613
 BUDGET UNIT # - 48400
 UNIT TITLE - 01-02 SCEAP OTHER HEALTH SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	19,557	0	0	0
GRAND TOTAL	0	19,557	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

REVENUE - Total object adjustment \$9,013 increase.

This category is increased for State Prop 99 revenues based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$9,013

49200 01/02 - EMSA SB2132 HSA FUNDS

The State legislature approved and the Governor signed SB 2132 Emergency Medical Services Appropriation (EMSA) which appropriated funds to reimburse emergency department physicians for uncompensated medical care, as defined in Welfare and Institution Code Section 16953, for physicians who provide services to patients who cannot afford to pay for those services and program administration costs. The funds are derived from proposition 99 Tobacco Taxes and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 01/02 EMSA Hospital Services Account funds to be paid to emergency room physicians within Merced County.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1621
 BUDGET UNIT # - 49200
 UNIT TITLE - 01-02 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	0	0	0	0
GRAND TOTAL	0	0	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

REVENUE - Total object adjustment \$9,798 increase.

This category is increased for State Prop 99 revenues based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$9,798

49300 01/02 - EMSA SB2132 PSA & UA FUNDS

The State legislature approved and the Governor signed SB 2132 Emergency Medical Services Appropriation (EMSA) which appropriated funds to reimburse emergency department physicians for uncompensated medical care, as defined in Welfare and Institution Code Section 16953, for physicians who provide services to patients who cannot afford to pay for those services and program administration costs. The funds are derived from proposition 99 Tobacco Taxes and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 01/02 EMSA Physician Services Funds and Unallocated Account funds to be paid to emergency room physicians within Merced County.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1622
 BUDGET UNIT # - 49300
 UNIT TITLE - 01-02 EMSA SB 2132 PSA & UA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	34,097	0	0	0
GRAND TOTAL	0	34,097	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

REVENUE - Total object adjustment \$17,157 increase.

This category is increased for State Prop 99 revenues based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$17,157

49500 MEDICAL ASSISTANCE PROGRAM

November 1, 1982, Merced County accepted the transfer of the Medically Indigent Adult category of Medi-Cal from the State of California through AB 799. At that time, Merced County established the Medical Assistance program (MAP), to receive funds under the AB 8 Medically Indigent Services Program (MISP) to pay the cost of medical services for this specific population, as per the County's contract with the State Department of Health Services. Beginning in FY 89/90, Medical Assistance Program staff has been responsible for administering Proposition 99 (cigarette tax) funds for hospital services.

The Health Department is responsible for administration of this budget unit.

EXECUTIVE'S COMMENTS

During FY 01/02, responsibility for the day-to-day operation for the Jail Health program was transferred from Public Health to the California Forensic Medical Group (CFMG), a privately owned company designed to provide medical and dental services to inmates of the Merced County Adult Facility.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Eligibility Interviews	11,456	11,000	11,000	11,500
Treatment Authorizations	2,490	2,600	2,800	3,000
Referrals	2,028	2,100	2,200	2,300
MAP Claims Processed	50,818	60,000	65,000	70,000
SCEAP Claims Processed	4,222	6,500	7,000	7,000

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Indigent Health Care Programs Admin	1	1	1	1
Utilization Review Analyst	1	1	1	1
Support Services Analyst I/II	2	2	2	2
Med. Claims Clerk I/II	4	4	4	4
Supervising Eligibility Worker	1	1	1	1
Eligibility Worker I/II	4	4	4	4
Typist Clerk I/II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & V/S	15	15	15	15
<u>Extra Help</u>				
EH Typist Clerk I/II	0.50	0.00	0.00	0.00
EH Medical Claims Clerk	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL F.T.E.	0.50	0.50	0.50	0.50
TOTAL ALLOCATED	15.50	15.50	15.50	15.50
TOTAL BUDGETED	15.50	15.50	15.50	15.50

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Extra Help remains at FY 01/02 levels.

SERVICES AND SUPPLIES

This category is increased. Various accounts are adjusted to reflect trends and actual usage in provider accounts. Communications has increased based on prior year expenditures.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HOSPITAL CARE

FUND - 1515
 BUDGET UNIT # - 49500
 UNIT TITLE - MEDICAL ASSISTANCE PROGRAM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	495,680	644,120	728,915	728,915	732,620
SERVICES & SUPPLIES	3,216,999	4,170,483	4,079,157	4,079,157	4,079,168
OTHER CHARGES	0	-993	0	0	0
INTRAFUND & INTERFUND TRANSFERS	13,958	14,342	14,678	14,678	14,678
CAPITAL ASSETS	17,574	3,439	0	0	12,000
GRAND TOTAL	3,744,211	4,831,391	4,822,750	4,822,750	4,838,466

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS - Total object adjustment \$3,705 increase.

This category is increased based on revised Salary and Benefit estimates.

SERVICES AND SUPPLIES - Total object adjustment \$11 increase.

This category is increased for General Liability based on revised estimates.

CAPITAL ASSETS - Total object adjustment \$12,000 increase.

This category is increased to establish Capital Asset # 84201 - (2) Modular Workstations for effective and efficient use of office space.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$15,716

REVENUE - Total object adjustment (\$379,886) decrease.

This category is decreased for State Motor Vehicle - In Lieu Tax Realignment based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - (\$379,886)

SERVICES AND SUPPLIES(Continued)

Office Expense - General increased related to the combination of line item 21701, Office Expense Equipment, with line item 21700, Office Expense. Professional & Special Services - Special Services has increased due to the anticipated expenditures associated with the CFMG contract with the county related to individual inpatient admissions for jail inmates utilizing outside medical facilities. Professional & Special Services - Software increase based on increased license fees for Microsoft SQL Server 7.5 software. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category represents the budget unit's share of debt payment for the new Public Health facility.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84201 2 Workstations	\$0	\$0	\$12,000
	\$0	\$0	\$12,000

REVENUE

Realignment is the primary source of revenue in this budget unit and is budgeted above the FY 01/02 level, with possible adjustments at Final Budget. Realignment Revenue is adjusted based on year-end projections. Prop. 99 revenue is budgeted at the FY 01/02 level. Health Fees was established for reimbursement from CFMG for Jail Authorized Medical Services.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**PUBLIC ASSISTANCE
FUNCTION**

50000 HUMAN SERVICES AGENCY

The Welfare and Institutions Code Section 10000 sets forth the authority "To provide for protection, care, and assistance to the people of the State in need, and to promote the welfare and happiness of all the people of the State by providing appropriate aid and services to all that are needy and distressed. It is the legislative intent that aid shall be administered and services provided promptly and humanely, with due regard for the preservation of family life, and without discrimination... and that aid shall be so administered and services so provided to the extent that there will be no conflict with federal law as to encourage self-respect, self-reliance, and the desire to be a good citizen, useful to society."

The purpose of public social services for which federal and State grants-in-aid are made is to help counties provide reasonable support and maintenance for dependent families and individuals; to provide timely and appropriate services to assist individuals to develop or use whatever capacity they can maintain or achieve for self-care or self-support; and to provide protective services to handicapped or deprived persons subject to social or legal disability and to children and others subject to exploitation.

Budget Unit 50000 is the Administrative budget for Budget Units 51000, Assistance to the Needy, and 53000, Aid to Indigents.

EXECUTIVE'S COMMENT

With welfare reform legislation, the County has seen substantial changes to many welfare programs. HSA will continue to work with other community agencies, such as, County Schools, Probation, Public Health, Mental Health, Family Support and PITD to plan for these changes.

Assembly Bill 1682 established a requirement for counties to name an employer of record for In-Home Supportive Service (IHSS) providers by 2003 for purposes of collective bargaining. The IHSS program assists eligible elderly, blind, or disabled individuals who require supportive services at home. Currently about 2,200 recipients utilize IHSS in Merced County with 1,900 of the providers registered with the County. It is anticipated that there will be a 15.2% growth in IHSS provider hours for FY 02/03.

On February 5, 2002 the Board approved establishing a Public Authority, governed by the Board of Supervisors, as an employer of record for providers on IHSS. It is anticipated that the ordinance to establish the Public Authority will be brought to the Board before or on Final Budget. The IHSS Advisory Committee has been working on the policies and procedures for the operation of the Public Authority. In the Proposed Budget IHSS costs are dramatically increased due to caseload growth and the incorporation of the PA implementation and administration costs in the IHSS rate. Currently, the County share is 21%.

In order to receive State and Federal funding of the operation of the PA, approval of the County PA Rate is required before January 2003. Further recommendations to address staffing and operational issues will be provided at Final Budget.

The Governor's May Revision propose to reduce county administrative funding by 20% for Medi-Cal and IHSS, as well as, 14% reduction to CalWORKs Admin. Also include in other social services reduces are Adult Protective Services, Adoptions, and Childcare, Food Stamps, and Foster Care programs. Pending the outcome of the State Budget, adjustments may be necessary at Final Budget.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
<u>ELIGIBILITY SERVICES DIVISION</u>				
CASELOAD (Unduplicated) Monthly Average				
TANF FG-U	6,683	6,222	5,896	5,856
TANF FC	367	438	514	606
Food Stamps	10,868	8,758	8,209	7,999
Medi-Cal Only	12,233	12,724	15,674	16,277
General Assistance	61	61	69	74
Aid to Refugees	0	0	0	0

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE
 ACTIVITY - ADMINISTRATION

FUND - 1010
 BUDGET UNIT # - 50000
 UNIT TITLE - HUMAN SERVICES AGENCY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	21,562,059	23,279,688	27,459,667	27,393,253	27,411,047
SERVICES & SUPPLIES	20,559,899	26,206,056	31,088,365	31,087,728	30,989,173
OTHER CHARGES	2,862,262	3,744,534	4,665,365	4,665,365	4,544,933
INTRAFUND & INTERFUND TRANSFERS	450,879	-354,856	-579,872	-579,872	-637,163
CAPITAL ASSETS	486,087	461,717	442,550	442,550	441,550
GRAND TOTAL	45,921,186	53,337,139	63,076,075	63,009,024	62,749,540

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS - Total object adjustment \$17,794 increase.

This category is increased primarily for Vacation Payoff.

SERVICES AND SUPPLIES - Total object adjustment (\$98,555) decrease.

This category is decreased primarily for Professional and Special Services for contracts. Rents and Leases – Structure, Improvement & Grounds, Professional and Special Services – Administrative Services, Special Department Expense – Software decreased based on revised estimates. Increases for Special Services and Emergency Shelter, Transportation and Travel, and General Liability are based on revised estimates.

OTHER CHARGES - Total object adjustment (\$120,432) decrease.

This category is primarily decreased for Ancillary Expense to discontinue janitorial services and for IHSS Vendor Payments. Aid - Auto Supplies and Contributions to Other Agencies are increased based on revised estimates

INTERFUND/INTRAFUND TRANSFERS -Total object adjustment (\$57,291)

This category is adjusted for Intrafund Transfer In for reimbursement from MSSP, Linkages and AAA. Intrafund Transfer Out is adjusted for Capital Improvement Projects based on revised estimates.

CAPITAL ASSETS - Total object adjustment (\$1,000) decrease.

This category is increased to establish Capital Asset #84044 – Workstation Building 3 Upgrade, and decrease Capital Asset #84043 – 2 Workstations for Office based on revised estimates. Capital Asset #84061 – 5 Computers is decreased for ABC Program.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - (\$259,484)

REVENUE - Total object adjustment (\$6,156) decrease.

This category is decreased for State and Federal Public Assistance Administration, Other Revenue and Federal. ABC Program and Marriage license fees are increased based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - (\$6,156)

WORKLOAD INDICATOR'S (Continued)

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
<u>SOCIAL SERVICES DIVISION</u>				
CASELOAD Monthly Average				
In Home Supportive Services	1,815	1,975	1,991	2,100
Adult Protective Services (yearly)	2,258	2,670	1,529	3,000
Child Welfare Services	1,403	1,368	1,411	1,345
Public Guardian/Cons/Administrator	365	362	361	390
<u>SPECIAL INVESTIGATIONS UNIT</u>				
Investigations Completed	2,572	1,945	2,200	2,230
D.A. Referrals	419	435	350	325
Allegations Unfounded	1,365	1,077	1,300	1,250

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
<u>ADMINISTRATION:</u>				
Dir.- Human Services Agency	1	1	1	1
Dep. Dir Human Services Agency	1	1	1	1
Staff Svcs. Mgr-Automation Support	1	1	1	1
Staff Resources Manager-HSA	1	1	1	1
Staff Svcs. Analyst I/II	9	11	12	11
Network Systems Support Analyst-HSA	5	6	6	6
Fiscal Svcs. Sup. - HSA	3	3	3	3
Fiscal Services Analyst	1	0	0	0
Buyer I/II	1	1	1	1
System Support Analyst	3	3	3	3
Secretary I/II	1	1	1	1
Secretary III	1	1	1	1
Personnel Assistant	1	1	1	1
Acct. Tech.	4	4	4	4
Acct. Clerk III	7	7	7	7
Acct. Clerk I/II	6	6	6	6
Sup. Computer App. Asst.	1	1	1	1
Computer App. Asst. I/II	0	0	0	0
Software App. Asst. I/II	6	6	6	6
Computer App. Asst. I/II (V/S)	0	0	0	0
Software App. Asst I/II (V/S)	2	2	2	2
Facility Maintenance Assistant	1	1	1	1
Facility Assistant	1	1	1	1
Facility/Grounds Worker	0	0	1	0
Janitors	3	3	3	3
Telephone Operator	2	2	2	2
Admin. Prog. Mgr.	3	3	3	3
Admin. Prog. Sup.	5	5	5	5
Sup. Legal Clerk	1	1	1	1
Legal Clerk I/II	5	5	5	5
Support Services Assistant	4	5	5	5
Typist Clerk III	4	4	4	4
Registration/Information Assistant	8	8	8	8
Office Assistant I/II	21	20	20	20

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2000/01	2001/02	2002/03	2002/03
	<u>ALLOCATED</u>	<u>ALLOCATED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Vet Claims Rep Supervisor	1	1	1	1
Vet Claims Rep I/II	1	1	1	1
C-IV Program Caseworker	1	1	1	1
C-IV Trainer	2	2	2	2
C-IV Program Specialist	1	1	1	1
C-IV Technical Coordinator	3	3	3	3
C-IV Business Manager	3	3	3	3
C-IV Deputy Project Manager	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS (ADMIN)	126	128	130	128

ELIGIBILITY:

Dep. Dir. Human Services Agency	1	1	1	1
Program Mgr. Elig. Svcs.	2	2	2	2
Staff Services Analyst I/II	1	1	1	1
Program Eval. Supv.	1	1	1	1
Sup. FAR	12	13	13	13
Sup. FAR - LB	1	0	0	0
FAR III	26	28	28	28
FAR I/II	120	118	118	118
Secretary I/II	1	1	1	1
Registration/Information Assistant	3	4	4	4
Office Assistant I/II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS (ELIG)	170	171	171	171

SOCIAL SERVICES:

Dep. Dir. Human Services Agency	1	1	1	1
Soc. Svcs. Prog. Admin.	2	2	2	2
Staff Svcs. Analyst I/II	1	1	1	1
Supv. Social Worker II	12	12	12	12
Social Worker IV-A/IV-B	41	45	45	45
Social Worker IV-A/IV-B (V/S)	2	2	2	2
Social Worker III	28	28	28	28
Social Worker III (V/S)	1	1	1	1
Social Worker I/II	6	5	5	5
Vocational Assistant	6	6	6	6
Secretary I/II	1	1	1	1
Accounting Technician	2	2	2	2
Account Clerk III	1	1	1	1
Office Assistant I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS (SOC SV)	105	108	108	108

EMPLOYMENT SERVICES:

Dep. Dir. Human Services Agency	1	1	1	1
Emp./Trng. Prog. Admin.	2	2	2	2
Staff Svc. Analyst I/II	4	3	3	3
MIS Technician I/II	1	1	1	1
Supv. Emp./Trng. Worker	7	8	8	8
Emp./Trng. Worker III	11	11	11	11
Emp./Trng. Worker I/II	68	65	59	59
Secretary I/II	1	1	1	1
Accounting Tech	1	1	1	1
Registration/Information Assistant	0	2	2	2
Typist Clerk III	2	1	1	1
Office Assistant I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS (GAIN)	99	97	91	91

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
<u>ADULT PROTECTION</u>				
<u>PUBLIC GUARDIAN/CONSERVATOR:</u>				
Soc. Svcs. Prog. Admin.	1	1	1	1
Supv. Social Worker II	2	2	2	2
Social Worker III	17	17	17	17
Social Worker I/II	0	1	1	1
Management Sys. Tech I (Level I only)	5	5	5	5
Fiscal Svcs. Sup. - HSA	1	1	1	1
Staff Svcs. Analyst I/II	1	1	1	1
Account Clerk III	1	1	1	1
Account Clerk I/II	1	1	1	1
Typist Clerk III (V/S)	2	1	1	1
Vocational Assistant	2	2	2	2
Property Clerk (V/S)	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS (PUB GUARD/CONSERVATOR)	34	34	34	34
TOTAL FULL-TIME & VS	534	538	532	532
<u>Extra Help:</u>				
EH Social Worker I/II/III/IV	1.30	1.30	1.40	1.40
EH FAR I/II/III	.75	.75	.75	.75
EH Supv FAR	.25	.25	.25	.25
EH Office Assist I/II	.50	.53	1.05	1.05
EH Janitor	.17	.17	.17	.17
EH Employment and Training Worker	.26	.26	.26	.26
EH Special Projects Co-ordinator	.00	.38	.38	.38
EH Account Clerk I/II/III	1.14	.97	.23	.23
EH Legal Clerk I/II	<u>.22</u>	<u>.22</u>	<u>.22</u>	<u>.22</u>
TOTAL F.T.E.	4.39	4.83	4.71	4.71
TOTAL ALLOCATED	538.39	542.83	536.71	536.71
TOTAL BUDGETED	538.39	542.83	536.71	536.71

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Overtime in social services and Special Pays increased due to adjustments in salary and projected usage.

During FY 01/02, (4) Social Worker IV A/B were added as recommended by the California statewide workload study with additional Child Welfare Allocation funding. One (1) Typist Clerk III was deleted to offset (2) Registration/Information Assistants added for the Los Banos outstation.

The following requested personnel issues are not recommended pending further review at Final Budget: (1) Facility/Grounds Worker and (1) Staff Services Analyst I/II. Review of (1) Typist Clerk III and (2) Telephone Systems Operators will be completed with recommendations forthcoming at Final Budget Hearing. The department has also requested to review (1) Staff Services Analyst and all departmental program managers and program administrators, which are pending examination by the new HSA Director.

SERVICES AND SUPPLIES

Overall, this category is significantly decreased primarily due to Professional & Special Services contracts for based on year-end expenditures and anticipated reductions to CalWORKs contracts. Other Court Dept is primarily reduced based ABC and Linkages Programs. Rents and Lease Equipment is decreased based on projected estimates.

SERVICES AND SUPPLIES(Continued)

Child Care for CalWORKs recipients is increased due to case load trends and higher contract costs. Data Processing increased based on FY 01/02 costs and to cover MAGIC maintenance and operations costs. General Liability is significantly increased based on current and projected countywide claims. Other Professional Fees are increased to retain additional beds in receiving home for detained children in crisis situations. Software is increased for the continued expansion on the optical imaging project for the department. Communications is increased based on projected costs.

OTHER CHARGES

Overall, this category has significantly increased for In-Home Supportive Services (IHSS) Vendor Payments based on data trends indicating an increase in the number of clients served and addition of the PA implementation and administrative costs. There is a decrease in Auto Supplies based on CalWORKs recipients projected auto reimbursement and significant increase in Travel Expense for projected public transportation.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects reimbursement for services to other County departments including the Health Department and Mental Health Department. Reimbursement for administrative services has increased based on projected costs. The category also reflects charges paid to Public Works for Capital Improvement Projects (CIP) which has decreased significantly from FY 01/02. The following projects are recommended pending further review: Bldg 3-Wiring Upgrade and Modify Roof Drainage; Los Banos Electrical/Data Wiring; Cherish Kitchen Repairs; and for Cherish Kitchen Repairs.

CAPITAL ASSETS

			<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84034	10	Mid-Sized Automobiles	\$210,000	\$210,000	\$210,000
84035	1	Electric Envelope Opener/Dater	9,017	9,017	9,017
84037	1	LCD Projector	5,000	5,000	5,000
84039	1	Table, Mail Sorting w/ Riser	2,990	2,990	2,990
84042	3	Haworth Workstations for Caseworkers	10,500	10,500	10,500
84043	12	Workstations for Office	50,400	50,400	8,400
84044		Workstation Bldg 3 Upgrade	0	0	56,000
84045	1	Haworth Workstation Redesign	7,224	7,224	7,224
84046	23	Computers	69,000	69,000	69,000
84047	4	LaserJet Printers	12,800	12,800	12,800
84048	2	Scanners, Optical Imaging Dup	13,916	13,916	13,916
84049	4	Network/Automation Equipment	14,000	14,000	14,000
84061	10	Computers	30,000	30,000	15,000
84176	1	Haworth Workstation Components	<u>7,703</u>	<u>7,703</u>	<u>7,703</u>
TOTAL			\$442,550	\$442,550	\$441,550

The following fixed assets are requested by the department and are recommended pending further review at Final Budget. The (10) Mid-Sized Automobiles are replacements for vehicles used in daily operations. The (1) Electric Envelope Opener and Dater and (1) Table, Mail Sorting w/ Riser are for replacement equipment in the mailroom. The (1) LCD Projector is for the software application staff to provide training, workshops, and presentations. The (3) Haworth Workstations are for caseworkers and (12) Workstations are requested to substitute existing furniture for managers that are non-ergonomic. The (1) Haworth Workstation Redesign is for the outstation offices for Los Banos, Mercy Hospital and Livingston to include worker's areas and interview rooms. The (23) Computers are nineteen are replacements, four are for new positions added in FY 01/02 and ten for the ABC program. The (4) LaserJet Printers are for replacements. The (2) Scanners are needed for additional optical imaging capabilities. The (4) Network/Automation Equipment is necessary to maintain the Agency's network capabilities. The Haworth Workstation Components are part of a long-range plan to gradually replace deficient parts on existing workstations.

REVENUE

Overall, this category is requested at a decreased level based on estimates for State Public Assistant Administration, Public Assistance-Realignment, and Federal Public Assistant Administration. Revenues for ABC Grant, MAGIC, C-IV Project are increased based on increased appropriations. Estate Fee-Public Guardian

REVENUE (continued)

and Sale of Fixed Assets are projected to increase based on year-end collections. Estate Fee-Public

Administrator is projected to decrease based on actual estate fee collections in FY 01/02. Other Revenue is decreased based on anticipated revenue for food stamp overpayments. All accounts are subject to adjustment at Final Budget pending notification from funding sources.

POLICY IMPLICATIONS

With the passage of AB 1682 the county elected to act as an employer for IHSS personnel. The impact on employer-employee relations and/or potential wage or benefit increases for IHSS employees are unknown at this time. It will be a challenge to control the County's share of costs for this program.

VARIANCE

None.

50500 IHSS PUBLIC AUTHORITY

Assembly Bill 1682 established a requirement for counties to name an employer of record for In-Home Supportive Service (IHSS) providers by 2003 for purposes of collective bargaining. The legislation also developed new mandated IHSS functions and services to provide assistance for recipients. The IHSS program assists eligible elderly, blind, or disabled individuals who require supportive services at home.

EXECUTIVE'S COMMENT

On February 5, 2002 the Board approved establishing a Public Authority, governed by the Board of Supervisors, as an employer of record for providers on IHSS. The ordinance, policies and procedures for the IHSS Public Authority have been approved with the Public Authority to be established on November 4, 2002 and operational by December 31, 2002.

Based on the mandated Public Authority functions identified in the Welfare and Institutions Code Section 12301.6 staffing and operational expenditures have been identified. A contract between the County and PA for administration and staffing of the IHSS program has been arranged.

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
IHSS Public Authority Manager	0	0	0	1
Management Info/Systems Tech I	0	0	0	2
Registration/Information Assistant	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
TOTAL FULL-TIME & VS	0	0	0	4
TOTAL ALLOCATED	0	0	0	4
TOTAL BUDGETED	0	0	0	4

This category establishes the staffing of the four (4) allocated positions and overtime account for the IHSS Public Authority Administration. The salary and employee benefit accounts reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

SERVICES AND SUPPLIES

This category established the following accounts for the Public Authority operations: Communications, Household Expense, General Liability, Maintenance Equipment and Structure, Memberships, Office Expense, Prof. Spec. Services-Administration, Prof. Spec. Services-Advertising, Prof. Spec. Services-Interpreter, Rents & Leases-Structures, Special Dept Expense-Software, Transportation & Travel, and Utilities.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84207	4 PC's and 1 laptop computer	\$0	\$0	\$16,302
84208	1 Workstation	<u>\$0</u>	<u>\$0</u>	<u>\$4,937</u>
	TOTAL	\$0	\$0	\$20,699

Four (4) PC's, (1) Laptop, and (1) Workstation are needed for start-up operations of the Public Authority.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE
 ACTIVITY - ADMINISTRATION

FUND - 1010
 BUDGET UNIT # - 50500
 UNIT TITLE - IHSS PUBLIC AUTHORITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	0	0	0	0	125,594
SERVICES & SUPPLIES	0	0	0	0	108,601
CAPITAL ASSETS	0	0	0	0	20,699
GRAND TOTAL	0	0	0	0	254,894

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS - Total object adjustment \$125,594 increase.

This category is increased for one (1) IHSS Public Authority Manager, two (2) Management Information Systems Technicians, one (1) Registration/Information Assistant and Overtime to create IHSS program.

SERVICES AND SUPPLIES - Total object adjustment \$108,601 increase.

This category establishes appropriations for Communications, Household Expense, Insurance, Maintenances, Memberships, Office Expense, Professional and Special Services, Rents and Leases, Special Department Expense - Software, Transportation and Travel, and Utilities for IHSS operations.

FIXED ASSETS - Total object adjustment \$20,699 increase.

This category is established for Capital Asset #84207 - four (4) PC's and one (1) Laptop Computer, Capital Asset #84208 - one (1) Haworth Workstation based for IHSS operations.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$254,894

REVENUE - Total object adjustment \$198,534 increase.

This category is established for Federal and State Other for support of the IHSS program.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$198,534

REVENUE

The revenue for this budget unit comes from Federal and State funds for Public Authority administration costs.

POLICY IMPLICATIONS

None.

VARIANCE

None.

51000 ASSISTANCE TO THE NEEDY

This budget unit is administered by the Human Services Agency to provide financial support and other assistance to various categorical groups.

EXECUTIVE'S COMMENT

Each program is represented by a separate account. Following are the assumptions upon which projections have been based as well as changes that have occurred in the programs. Overall the program caseloads are decreased.

- A. CalWORKS): This program is federally funded at 81.72%, state funded at 15.77% with the **local share at 2.51%**. The projection is based on a caseload decrease of 0.64% and no cost of living adjustment (COLA).
- B. Aid to Families with Dependent Children-Foster Care: This account consists of thirteen separate components, which are projected individually.
1. Foster Homes: Federal funding, 42.51%; state funding 23.00%; **local share, 34.49%**. Projection is based on an 13.51% caseload increase and no rate increase.
 2. Foster Homes: State funding, 40%; **local share 60%**. Projection is based on a 15.73% caseload increase and no rate increase.
 3. Institution placements by HSA: Federal funding, 42.51%; state funding 23.00%; **local share, 34.49%**. Projection is based on a 24.14% caseload increase and no rate increase.
 4. Institution placements by HSA: State funding, 40%; **local share, 60%**. Projection based on an 18.84% caseload increase and no rate increase.
 5. Institution placements by Probation Department: Federal funding, 42.51%; state funding 23.00%; **local share, 34.49%**. Projection is based on a 26.89% caseload increase and no rate increase.
 6. Institution placements by Probation Department: State funding, 40%; **local share, 60%**. Projection is based on a 26.85% caseload increase and no rate increase.
 7. Institution placements by Probation Department: **Local share, 100%**. Projection is based on an average caseload of 1.5 per month and no rate increase.
 8. Severely Emotionally Disturbed Placements: State funding, 40%; **local share, 60%**. Projection is based on an average caseload of 2. per month and no rate increase.
 9. Placements--By HSA All County Cost: Projection is based on an average caseload at 2.75 per month and no rate increase.
 10. Camp Placement by Probation Department: Local Share, 100%. Projection is based on an average caseload of 7.75 per month and no rate increase.
 11. Voluntary Placements: Federal funding, 42.51%; state funding 23.00%; **local share, 34.49%**. Projection is based on a 265.41% caseload increase and no rate increase.
 12. Emergency Assistance: Federal funding, 50.00%; state funding, 20.00%; **local share, 30.00%**. Projection is based on an average caseload of 1.00 per month and no rate increase.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC ASSISTANCE
 ACTIVITY - AID PROGRAMS

FUND - 1010
 BUDGET UNIT # - 51000
 UNIT TITLE - ASSISTANCE TO THE NEEDY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
OTHER CHARGES	48,629,658	51,146,351	53,959,968	53,959,968	53,443,077
GRAND TOTAL	48,629,658	51,146,351	53,959,968	53,959,968	53,443,077

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

OTHER CHARGES - Total object adjustment (\$516,891) decrease.

This category is primarily decreased based on revised estimates for Foster Care. Adoptions are increased based on revised estimates.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - (\$516,891)

REVENUE - Total object adjustment (\$133,716) decrease.

This category is primarily decreased for State Health Administration, State Other - Aid for Health, and Other Court Fines based on changes to appropriations and revised estimates. Welfare Child Support and Welfare Payments are increased based on adjustments to appropriations and revenue trends.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - (\$133,716)

EXECUTIVE'S COMMENT (Continued)

13. KinGap: Federal funding 69.30%; state funding 15.35%; **local share, 15.35%**. Projection is based on an average caseload of 4.75 per month and no rate increase.
- D. Aid to Refugees: This program is 100% federally funded. The projection is based on one case per month as a contingency.
- E. Special Circumstances: This program is 100% State funded and is based on anticipated state allocation.
- F. Aid to Adoptions: This program is federally funded at 40.04%, state funded at 44.97% with the local share at 14.99%. The projection is based on no cost of living adjustment (COLA) and 8.09% overall caseload growth.

WORKLOAD INDICATORS

See Budget Unit 50000.

SALARIES AND EMPLOYEE BENEFITS

All staffing for these programs is included in budget unit 50000 - Human Services Agency.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

All funds expended from this budget unit are budget for as "Other Charges."

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is from federal and state government, adjustments to prior year revenues, and welfare repayments. It is projected at an increased level based on increased appropriations.

POLICY IMPLICATIONS

None.

VARIANCE

None.

53000 AID TO INDIGENTS

This budget unit provides aid and services, through four component programs, to people who do not qualify for other aid programs. Each is projected individually. These programs are locally funded and may be impacted significantly by Welfare Reform changes.

- A. Long Term: This component provides continuing grants for those recipients exempted from the workfare program. The projection is based on caseload growth decrease of 9.29%.
- B. Workfare: This component provides continuing grants to recipients who are able to "work out" their grants. This is projected to increase 18.20%.
- C. Pending SSI/SSP: Grants from this component go to recipients awaiting SSI/SSP approval. The county is reimbursed from the first SSI/SSP grant received by those recipients approved for those programs. This component is projected based on a 4% caseload increase.
- D. Transportation Tickets: This component provides transportation to indigents. Tickets for the county and city transit systems are purchased and distributed. The budgeted amount reflects the potential number of rides that might be needed by recipients and includes no increase over FY2001/2002.

WORKLOAD INDICATORS

See Budget Unit 50000.

SALARIES AND EMPLOYEE BENEFITS

All staffing for these programs is included in budget unit 50000-Human Services Agency.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

Aid payments are made from this category and are increased based on caseload trends.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

The revenue for this budget unit is received or recovered in connection with payments (includes SSI/SSP recoupments and overpayment recoveries), and it is projected to be increased.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE
 ACTIVITY - GENERAL RELIEF

FUND - 1010
 BUDGET UNIT # - 53000
 UNIT TITLE - AID TO INDIGENTS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
OTHER CHARGES	160,876	246,511	240,009	240,009	240,009
INTRAFUND & INTERFUND TRANSFERS	0	-7,500	0	0	0
GRAND TOTAL	160,876	239,011	240,009	240,009	240,009

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

55000 PRIVATE INDUSTRY TRAINING

The Private Industry Training Department (PITD) was established to provide access to information, referral, training and job placement services to Merced County residents to include special target groups who are economically disadvantaged, laid off, unemployed, on public assistance, and to provide a trained workforce for employers in Merced County utilizing funds from the Federal Workforce Investment Act (WIA) and other related funding sources, such as Cal WORKS, and Federal Welfare-to-Work funds that come through the Board of Supervisors and the Workforce Investment Board. The authority to conduct and subgrant programs, as well as the funding for local programs, comes from the Workforce Investment Act of 1998.

To assist the County and the Department in fulfilling its mission, the Board of Supervisors established the Merced County Workforce Investment Board, effective 7/1/00, formally known as the Private Industry Council (a citizens' policy advisory council.)

EXECUTIVE'S COMMENT

PITD continues to be an integral part of ongoing welfare reform programs. The department will continue to solicit involvement of the private sector in job training and job creation, and will work with other affected County departments to make Merced County a welfare reform success.

On August 7, 1998, the President signed Public Law 105-220, known as the Workforce Investment Act (WIA). The WIA consolidates more than 60 federal training programs through three (3) block grants to the states. With the passage of the WIA, the JTPA and other federal programs ended June 30, 2000 with implementation of the WIA required no later than July 1, 2000. The Board approved and appointed the Merced Private Industry Council as the interim Workforce Investment Board (WIB) for the County and authorized the PIC and PITD to act as the agents to transition the County to a Workforce Investment Area under the WIA criteria during FY 99/00. During FY 99/00, the Board approved the Workforce Investment Board and the Merced Youth Council.

WORKLOAD INDICATORS

<u>Budget Unit/Title</u>	<u>1999/00 ACTUAL</u>	<u>2000/01 ACTUAL</u>	<u>2001/02 EXTENDED</u>	<u>2002/03 PROJECTED</u>
55600/II-B-Summer Youth				
Participants	649	N/A	*N/A	N/A
Expenses	\$1,897,404	N/A	N/A	N/A
57400/IIA-Job Training				
Participants	1,802	N/A	N/A	N/A
Expenses	\$2,874,060	N/A	N/A	N/A
57600/III-Dislocated Workers				
Participants	1,571	N/A	N/A	N/A
Expenses	\$9,894,149	N/A	N/A	N/A
57600/Welfare to Work				
Participants	N/A	587	474	424
Expenses	N/A	\$1,677,131	\$1,180,705	\$636,079
55100/WIA Youth				
Participants	N/A	765	998	1,223
Expenses	N/A	\$1,045,586	\$1,886,637	\$3,051,172
55200/WIA Adults				
Participants in Universal Svcs	N/A	2,358	2,956	3,961
Participants Enrolled in WIA	N/A	214	298	292
Expenses	N/A	\$2,333,018	\$2,230,982	\$3,005,356

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE
 ACTIVITY - OTHER ASSISTANCE

FUND - 1010
 BUDGET UNIT # - 55000
 UNIT TITLE - DEPT OF WORKFORCE INVESTMENT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	5,427,567	5,622,112	6,544,595	6,544,595	6,641,848
SERVICES & SUPPLIES	1,151,426	1,562,173	2,135,270	2,135,270	2,248,842
OTHER CHARGES	166,237	243,158	187,378	187,378	96,787
INTRAFUND & INTERFUND TRANSFERS	-1,960,238	-2,915,451	-3,019,435	-3,019,435	-3,003,802
CAPITAL ASSETS	168,618	7,243	37,000	37,000	46,500
GRAND TOTAL	4,953,610	4,519,235	5,884,808	5,884,808	6,030,175

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS - Total object adjustment \$97,253 increase.

This category is increased for one (1) Typist Clerk I/II at the Livingston Office and Extra Help.

SERVICES AND SUPPLIES - Total object adjustment \$113,572 increase.

This category is increased primarily for Special Services, Maintenance/Structures/Improvement/Grounds, Utilities, and Household Expense. Increases in Professional and Special Services and Transportation and Travel are for a contract with the Chamber of Commerce and grant increases for specific travel.

INTRAFUND/INTERFUND TRANSFERS - Total object adjustment \$15,633.

This category is adjusted in Operating Transfers In based on revised estimates for CalWorks contracts.

CAPITAL ASSETS - Total object adjustment \$9,500 increase.

This category is increased for Capital Asset # 84171 - (3) Signs that change appropriations from 1 to 3 signs, and created Capital Asset #84202 - Microphone System for Workforce Investment Board Meetings, seminars, and conferences.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$145,367

REVENUE - Total object adjustment \$145,367 increase.

This category is increased for State Other and Rents and Concessions for grant increases and Community Action Agency lease based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$143,367

WORKLOAD INDICATORS (Continued)

<u>Budget Unit/Title</u>	1999/00	2000/01	2001/02	2002/03
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EXTENDED</u>	<u>PROJECTED</u>
55300/WIA Dislocated Workers				
Participants in Universal Svcs	182	2,554	2,044	3,039
Participants Enrolled in WIA	N/A	233	206	224
Expenses	N/A	\$2,949,688	\$2,911,956	\$3,786,854

* Workload indicators reflect transition from JTPA to WIA programs.

SALARIES AND EMPLOYEE BENEFITS

	2000/01	2001/02	2002/03	2002/03
	<u>ALLOCATED</u>	<u>ALLOCATED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Director	1	1	1	1
Assistant Director	1	1	1	1
Operations Officer-PITD	1	1	1	1
Program Manager-PITD	7	7	7	7
Project Development Administrator	1	1	1	1
Automation Systems Analyst I/II	2	2	2	2
E&T Analyst I/II	6	6	6	6
Support Services Analyst	2	2	2	2
Customer Services Representative	1	1	1	1
Supervising E & T Specialist	7	7	7	7
E&T Specialist I/II	58	54	46	46
Marketing/Public Relations Spec.	1	1	1	1
Staff Services Analyst I/II	2	2	2	2
Secretary III	1	1	1	1
Secretary I/II	1	1	1	1
Vocational Assessment Coordinator	1	1	1	1
Assessment Tech. III	2	2	2	2
Assessment Tech. I/II	16	16	16	16
Fiscal/MIS Supervisor	1	1	1	1
MIS Tech I/II	5	5	5	5
Typist Clerk III	4	4	4	4
Typist Clerk I/II	<u>4</u>	<u>4</u>	<u>4</u>	<u>5</u>
TOTAL FULL-TIME & V/S	125	121	113	114
<u>Extra Help</u>				
EH E&T Analyst I	.50	.50	.50	.50
EH E&T Counselor	3.75	.00	.00	.00
EH Typist Clerk I/II	.50	.50	.50	.50
EH Typist Clerk III	.50	.50	.50	.50
EH MIS Technician I	1.00	1.00	1.00	1.00
EH Assessment Technician I	.50	.50	.50	.50
EH E & T Specialist I	11.25	3.00	3.00	3.00
EH Special Projects Coordinator	.75	.00	.00	.00
EH Student Intern	<u>.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL F.T.E.	18.75	7.00	7.00	7.00
TOTAL ALLOCATED	143.75	128.00	120.00	121.00
TOTAL BUDGETED	143.75	128.00	120.00	121.00

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. The department has requested to delete eight (8) Employment and Training Specialist I/II positions. This request is recommended pending further review at Final Budget. Extra Help is requested and recommended.

SERVICES AND SUPPLIES

This category has significantly increased. Communications has increased based on prior year actual expenditures. Membership has increased based on additional WIB memberships and increased membership fees. Office Expense - General increased based on reallocating fixed assets expenditures from the fixed asset account to the Office Expense - General account. Professional and Special Services - Data Processing increased based on projected programming requirements for the departments new Case Management System. Professional and Special Services - Security has increased related to the need for additional security at the Los Banos work site and increased hours at the One-Stop center. Special Department Expense - Other increased based on the increased demand for materials, supplies, and brochures to support the WIB and their associated events in addition to the Annual Youth Conference hosted by PITD. General Liability is increased based on current and projected County-wide claims.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

The expenses of the Cal WORKS program are cost applied to the Human services Agency that in turn receives revenue for the program from the State. This category has increased related to funding for the Cal WORKS and District Attorney Family Support program.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84098	2 Servers	\$13,000	\$13,000	\$13,000
84099	7 Printers	21,000	21,000	21,000
84171	4 Signs	3,000	3,000	9,000
84202	1 Microphone System	<u>0</u>	<u>0</u>	<u>3,500</u>
	TOTAL	\$37,000	\$37,000	\$46,500

The following capital assets are requested by the department and are recommended pending further review at Final Budget. The (2) servers are to replace outdated units currently in use. The (7) Printers are to replace printers that have exceeded their useful life. The (1) Sign is to replace current sign when department name is changed for FY 2002/03 to Department of Workforce Investment.

REVENUE

The Private Industry Training Department is 100% state and federally funded. Revenue has decreased based on decreased appropriations and current funding information, with possible adjustments at Final Budget.

POLICY IMPLICATIONS

None.

VARIANCE

None.

55100 WIA YOUTH

The Workforce Investment Act (WIA) replaced funding for the Joint Training Partnership Act (JTPA) and other federal programs effective 7/1/00. This budget unit was established in FY 00/01 to track the WIA programs and services for economically disadvantaged youth, ages 14 through 21 and to include those receiving Temporary Assistance to Needy Families. Under WIA, substantial changes have been made regarding the objectives and priorities for services for disadvantaged youth. Included in this change is the merging of the Summer Youth Program into a Youth Year-round Program, with a single funding stream allowing the local Workforce Investment Board the discretion to divide funding between the two activities. The program will target out-of-school youth, youth no longer attending any school and who has not received a secondary school diploma, or has been subject to any stage of the criminal justice process. The program will provide assistance in achieving both academic and employment success.

WORKLOAD INDICATORS

See Budget Unit 55000.

SALARIES AND EMPLOYEE BENEFITS

Under WIA, all youth services have been contracted out and the vendor will pay the youth participant wages. Permanent staff will consult with the vendor on a periodic basis.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

Program funds are divided among line items for training, services, and administration. Funding for this category is based on funding notifications to date.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This program is 100% Federally funded and is budgeted based on funding notifications to date.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC ASSISTANCE
 ACTIVITY - OTHER ASSISTANCE

FUND - 1581
 BUDGET UNIT # - 55100
 UNIT TITLE - D W I-WIA-YOUTH

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
OTHER CHARGES	877,556	1,382,295	2,533,033	2,533,033	4,265,832
GRAND TOTAL	877,556	1,382,295	2,533,033	2,533,033	4,265,832

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

OTHER CHARGES - Total object adjustment \$1,732,799 increase.

This category is increased for Contract - JTPA Training for expenses from prior year.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$1,732,799

REVENUE - Total object adjustment \$1,514,336 increase.

This category is increased for State Other based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$1,514,336

55200 WIA ADULTS

The Workforce Investment Act (WIA) will replace funding for the Joint Training Partnership Act (JTPA) and other federal programs effective 7/1/00. This budget unit was established in FY 00/01 to track the WIA program for economically disadvantaged adults, low-income adults, and low-income workers that are below the self-sufficiency wage. Participants will be provided services for job search assistance, job readiness, and placement services. In addition, the participant will receive individual employment plans, group counseling, and training services. The program will assist the participant to achieve the goal of obtaining or retaining self-sufficient employment.

WORKLOAD INDICATORS

See Budget Unit 55000.

SALARIES AND EMPLOYEE BENEFITS

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Extra Help salaries and benefits are provided for program participants. Extra Help is based on funding notifications.

SERVICES AND SUPPLIES

This category includes General Liability charges for Extra Help and has increased due to hike in insurance rate.

OTHER CHARGES

Program funds are divided among line items for training and services. Funding for this category is based on funding notifications.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This program is 100% Federally funded and is budgeted based on funding notifications to date.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC ASSISTANCE
 ACTIVITY - OTHER ASSISTANCE

FUND - 1582
 BUDGET UNIT # - 55200
 UNIT TITLE - D W I-WIA ADULTS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	31,064	17,840	65,419	65,419	65,419
SERVICES & SUPPLIES	86	24	559	559	559
OTHER CHARGES	419,219	634,573	600,000	600,000	835,764
CAPITAL ASSETS	50,332	43,592	0	0	0
GRAND TOTAL	500,701	696,029	665,978	665,978	901,742

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

OTHER CHARGES - Total object adjustment \$235,764 increase.

This category is increased for Contract - JTPA Training for expenses from prior year.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$235,764

REVENUE - Total object adjustment \$251,750 increase.

This category is increased for State Other based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$251,750

55300 WIA STATE DISLOCATED WORKERS

The Workforce Investment Act (WIA) replaced funding for the Joint Training Partnership Act (JTPA) and other federal programs effective 7/1/00. This budget unit was established in FY 00/01 to track the WIA program for individuals who have been terminated or laid off, or who has received a notice of termination, or layoff from employment; has been terminated or laid off, or who has received a notice of termination, or layoff from employment as a result of any permanent closure of, or any substantial layoff at, a plant, facility, or enterprise; is self employed but is unemployed as a result of general economic conditions in the community in which the individual resides or because of natural disasters: and, is a displace homemaker. Participants will be provided services for job search assistance, job readiness, and placement services. In addition, the participant will receive individual employment plans, group counseling, and training services. The program will assist the participant to achieve the goal of obtaining or retaining self-sufficient employment.

WORKLOAD INDICATORS

See Budget Unit 55000.

SALARIES AND EMPLOYEE BENEFITS

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Extra Help salaries and benefits are provided for program participants. Extra Help is based on funding notifications.

SERVICES AND SUPPLIES

This category includes General Liability charges for Extra Help and has increased due to hike in insurance rate.

OTHER CHARGES

Program funds are divided among line items for training and services. Funding for this category is based on funding notifications.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
81087 Assessment System	<u>\$0</u>	<u>\$0</u>	<u>\$3,790</u>
TOTAL	\$0	\$0	\$3,790

REVENUE

This program is 100% Federally funded and is budgeted based on funding notifications to date.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC ASSISTANCE
 ACTIVITY - OTHER ASSISTANCE

FUND - 1583
 BUDGET UNIT # - 55300
 UNIT TITLE - D W I-WIA DISLOCATED WORKERS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	26,649	27,539	76,323	76,323	76,323
SERVICES & SUPPLIES	73	39	652	652	652
OTHER CHARGES	510,789	467,048	395,000	395,000	781,054
CAPITAL ASSETS	50,378	99,646	0	0	3,790
GRAND TOTAL	587,889	594,272	471,975	471,975	861,819

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

OTHER CHARGES - Total object adjustment \$386,054 increase.

This category is increased for Contract - JTPA Training for expenses from prior year.

CAPITAL ASSETS - Total object adjustment \$3,790 increase.

This category is increased for tax on PESCO Assessment Program.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$389,844

REVENUE - Total object adjustment \$415,427 increase.

This category is increased for State Other based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$415,427

57400 STATE JOBS TRAINING

This budget unit was the main Job Training Partnership Act (JTPA) program. Some 2,000 to 2,500 individuals each year receive such services as assessments, skills training, remedial training, job development, and on-the-job-training. In FY 92/93, the Work, Achievement, and Values in Education (WAVE) program was implemented to work with youth in high school. The purpose of this program is to keep young people in school until graduation and to prepare them for the work force after graduation. High school seniors are also served by the Jobs for American Graduates (JAG), implemented during FY 89/90.

The Workforce Investment Act (WIA) replaced funding for the Joint Training Partnership Act (JTPA) and other federal programs effective 7/1/00. Budget Unit 55200 Adult was established in FY 00/01 to track WIA expenditures and funding sources for adult programs. This Budget Unit is no longer needed and used only for the close out of expenditures and revenues related to JTPA.

WORKLOAD INDICATORS

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - PUBLIC ASSISTANCE
 ACTIVITY - OTHER ASSISTANCE

FUND - 1585
 BUDGET UNIT # - 57400
 UNIT TITLE - STATE JOBS TRAINING

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	-2	0	0	0	0
OTHER CHARGES	287,799	0	0	0	0
CAPITAL ASSETS	2,065	0	0	0	0
GRAND TOTAL	289,862	0	0	0	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

57600 WELFARE TO WORK

In previous years, this budget unit tracked the Economic Dislocation and Worker's Adjustment Assistance Act (EDWAA), an amendment to JTPA, funding through the State of California to train and/or assist in the placement of people who have become unemployed as the result of factory closures, reductions in force, or other events impacting a significant number of workers. In addition, this budget unit included the Welfare to Work program that provides transitional assistance to move hard-to-employ welfare recipients living in high poverty areas into unsubsidized employment and economic self-sufficiency.

The Workforce Investment Act (WIA) replaced funding for the Joint Training Partnership Act (JTPA) and other federal programs effective 7/1/00. Budget Unit 55300 Dislocated Workers was established in FY 00/01 to track WIA expenditures and funding sources for dislocated workers programs. The Welfare to Work program is not included in WIA and will remain in this budget unit. The name of this budget unit was changed from State-Dislocated Workers to Welfare to Work in FY 00/01.

WORKLOAD INDICATORS

See Budget Unit 55000.

SALARIES AND EMPLOYEE BENEFITS

This category is decreased based on agreements between the Human Services Agency and PITD to run the Welfare-to-Work/Probation-to-Work program and the Welfare-to-Work/Independent Living program. All staffing for this program is included in Budget Unit 55000. Extra Help funds are to pay program participants and are based on known funding allocations to date. The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

SERVICES AND SUPPLIES

This category includes General Liability charges for Extra Help and has increased due to hike in insurance rates.

OTHER CHARGES

Program funds are divided among line items for training, readjustments, and needs related. Funding for this category is based on funding notifications.

INTRAFUND AND INTERFUND TRANSFERS

This transfer is for reimbursement for identifying participants, establishing eligibility, and hosting workshops for welfare-to-work participants.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE
 ACTIVITY - OTHER ASSISTANCE

FUND - 1580
 BUDGET UNIT # - 57600
 UNIT TITLE - WELFARE TO WORK

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	1,121,402	533,027	523,346	523,346	523,346
SERVICES & SUPPLIES	2,423	1,115	4,466	4,466	4,466
OTHER CHARGES	79,188	149,394	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-186,194	-316,414	-461,834	-461,834	-269,049
CAPITAL ASSETS	29,000	0	0	0	0
GRAND TOTAL	1,045,819	367,122	65,978	65,978	258,763

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

INTRAFUND/INTERFUND TRANSFERS - Total object adjustment \$192,785.

This category is adjusted for Operating Transfers In based on revised estimates.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$192,785

59000 AREA AGENCY ON AGING

The Area Agency on Aging (AAA) was designated by the State of California Department of Aging as the agency responsible for planning, developing, coordinating, and monitoring a comprehensive system of services and focal points for delivery of services to senior citizens throughout Merced County. This agency also acts as an advocate for the elderly in accordance with the 1978 Older Americans Act as amended. County Ordinance No. 964 established a Department of Aging to study, evaluate, and make recommendations to the Board of Supervisors relating to any and all matters affecting the aged of Merced County, including, but not limited to, health, education, employment, housing, nutrition, legal services, transportation, and recreation. The Human Services Agency is responsible for administration of AAA programs and budget.

EXECUTIVE'S COMMENT

Area Agency on Aging services and programs continue to expand with the rising needs and growth of the senior citizen population. Within recent years AAA has seen a rise in the number of senior participates served, increased State and Federal funding, and numerous legislative changes. In FY 99/00, AAA added the Community Based Services Program - including Foster Grandparent, Senior Companion, Linkages and Respite.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Info. & Ref.	7,172	7,130	4,500	4,500
Congregate Meals*	63,256	60,796	60,016	60,016
Home-Delivered Meals*	44,486	45,088	43,940	43,940
Legal Svcs. (Hours)*	858	922	943	943
Ombudsman (Hours)	4,200	4,183	4,400	4,400
Transportation (1-Way)*	5,195	4,183	5,885	6,250
Linkages (clients per month)*	74	96	100	100
Respite Services (total # hrs)*	0	382	477	656

* Indicates a service provided through a contractor.

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Senior Services Prg Mgr	1	1	1	1
Ombudsman Prog Mgr	1	1	1	1
Senior Svcs. Prog. Spec.	1	1	1	1
Senior Svcs. Prog. Wkr (VS)	1	0	0	0
Senior Svcs. Prog. Wkr	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	4	4	4	4
<u>Extra Help</u>				
EH Special Projects Coordinator	0.00	0.00	0.24	0.24
EH Community Wkr	<u>2.56</u>	<u>1.94</u>	<u>2.86</u>	<u>2.86</u>
TOTAL F.T.E.	2.56	1.94	3.10	3.10
TOTAL ALLOCATED	6.56	5.94	7.10	7.10
TOTAL BUDGETED	6.56	5.94	7.10	7.10

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Extra Help is adjusted for additional senior participants in 50001-Senior Community Employment.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE
 ACTIVITY - OTHER ASSISTANCE

FUND - 1010
 BUDGET UNIT # - 59000
 UNIT TITLE - AREA AGENCY ON AGING

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	257,537	254,931	336,414	336,414	335,770
SERVICES & SUPPLIES	522,338	618,281	792,956	792,956	819,486
OTHER CHARGES	510,076	570,336	577,170	577,170	586,626
CAPITAL ASSETS	0	7,355	0	0	0
GRAND TOTAL	1,289,951	1,450,903	1,706,540	1,706,540	1,741,882

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS - Total object adjustment (\$644) decrease.

This category is decreased for Extra Help.

SERVICES AND SUPPLIES - Total object adjustment \$26,530 increase.

This category is increased primarily for Professional and Special Services for the Valley Caregiver Resource Center contract. Professional and Special Services - Contract Employee, Advertising, Office Expense, Household Expense and Software are increased based on revised estimates.

OTHER CHARGES - Total object adjustment \$9,456 increase.

This category is increased for Contract - Legal services for interdepartmental agreement with County Counsel.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$35,342

REVENUE - Total object adjustment \$18,714 increase.

This category is primarily increased for Federal Other based on revised estimates. Other Revenue - Donations and Revenue - Other increased for a United Way grant and Pac Bell grant respectively.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$18,714

SERVICES AND SUPPLIES

Overall this category has decreased primarily due to reduction of one-time funds to Family Caregiver Support Program. Special Dept Expense is reduced based on funding for Linkages, Respite Services, and Senior Programs. Rents & Lease Equipment and Staff Development are reduced based on projected costs in HICAP and Ombudsman. General Liability is increased based on current and projected Countywide claims. Software is significantly increased for a record management system upgrade for the programs and reporting. Dept Expense-Other is significantly increased for senior event expenditures offset by trust fund revenue. Membership and Contract Employees are increased based on usage.

OTHER CHARGES

This category reflects contractual arrangements for services. There is a slight increase for Congregate and Delivered Meals. Federal and State funding is subject to change at Final Budget.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

State and Federal revenue are decreased based on appropriations. Other Revenue reflects funds from the Senior Events Trust. All accounts are subject to adjustment at Final Budget pending notification from funding sources.

POLICY IMPLICATIONS

None.

VARIANCE

None.

EDUCATION FUNCTION

60000 LIBRARY

The Merced County Library was established under California State Enabling Law in 1910. Since then, the Library has operated to provide a public service program addressing the informational, recreational, and cultural needs of all County residents. In January 1994, budget constraints resulted in Library operations being reduced to a minimal level. Efforts continue to fund restoration of hours and staffing.

EXECUTIVE'S COMMENT

During FY 00/01, the Library completed Phase I (Central Library) and Phase II (Regional Branches) of the Automation Project. In January of 2001, the Library acquired the operations of the Law Library from the Courts, and is exploring site options with the Law Library Board. In June of 2001, the Board authorized the changing of hours at several branch libraries throughout the County to provide services to patrons on Saturday mornings. Phase III (Smaller Branches) of the Automation Project was completed in FY 01/02.

During FY 01/02, the Library staff began efforts to complete the Cataloging Project (Phase IV of the Automation Project). This Phase addresses the backlog of books that have not been processed and placed on the shelves due to on-line record errors. The Library has identified the amount of the backlog, the priority level of each segment and the projected time frame for each to be completed. The majority of the Library Cataloging Project will be completed during FY 02/03, with some projects anticipated to be completed in FY 03/04.

During FY 01/02, the Board approved an increase of branch hours based on donations received from the Friends of the Library. Sufficient donations exist to cover the branch hours that were increased in Merced (2), Atwater (10), Los Banos (10), and coverage of Hilmar's increased hours (6) previously provided by a grant, through Fiscal Year 02/03. However, if future donations, or monies from the County or the State, are not received to cover the approximately \$25,000 staffing costs, the coverage of the increased branch hours will have to be addressed.

During FY 02/03, the George Branch of the Library will be moved into new facilities leased from the Housing Authority, as the Housing Authority has need of the facilities currently leased by the Library, which will increase the monthly lease amount to \$1,000 from the current \$400. This increase, plus sufficient donations to cover the increased hours in the branches, raise concerns to the Library of providing services in future fiscal years.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
<u>Public Services and Branch</u>				
Circulation of Library Materials	327,968	348,742	349,100	349,500
Registered Library Borrowers*	25,434	37,920	38,400	38,650
References Questions Answered	27,319	29,461	30,115	30,600
Public Computer Usage	7,478	46,595	47,000	47,100
On-Line Magazine Index Searches	30,821	31,174	32,000	33,500
Inter-Library Loan Requests	N/A	75	250	1,850
Patron Holds & Requests	N/A	289	575	3,600
<u>Programming & Storytimes</u>				
Preschool Programs	402	410	410	410
Preschool Program Attendance	5,248	6,617	6,620	6,670
School Age Programs & Tours	261	259	260	260
School Age Program Attendance	3,198	4,464	4,500	4,550
Adult Programs & Computer Classes	26	79	80	80
Adult Program Attendance	273	794	800	820
<u>Technical Services</u>				
Titles Added 3,304	4,048	4,135	4,200	
Volumes Added	10,174	15,331	18,795	20,000
Books Mended	3,654	3,679	3,700	3,700
Volumes Linked to Database	55,525	61,814	52,602	35,000

*In 99/00, statistics are skewed as automation project resulted in each Library being closed from 3-6 weeks.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - EDUCATION
 ACTIVITY - LIBRARY SERVICES

FUND - 1010
 BUDGET UNIT # - 60000
 UNIT TITLE - LIBRARY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	824,519	1,013,305	1,151,512	1,151,512	1,151,512
SERVICES & SUPPLIES	401,318	342,624	351,494	351,494	367,494
OTHER CHARGES	15,689	15,689	15,689	15,689	15,689
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	-16,000
CAPITAL ASSETS	5,378	4,863	0	0	0
GRAND TOTAL	1,246,904	1,376,481	1,518,695	1,518,695	1,518,695

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES - Total object adjustment \$16,000 increase.

This category is increased primarily for Special Department Expense - Books for Work With Books Program.

INTRAFUND/INTERFUND TRANSFERS - Total object adjustment (\$16,000).

This category is adjusted for Operating Transfers In from Supervisor District 1 contribution for Work With Books Program.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$0

REVENUE - Total object adjustment (\$21,844) decrease.

This category is decreased for Other Revenue - Donations to reflect General Fund support of operations previously supported by donations. Operating Transfer In is established for Interim Rental Revenue and the use of the library training room based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - (\$21,844)

SALARIES AND EMPLOYEE BENEFITS

	2000/01	2001/02	2002/03	2002/03
	<u>ALLOCATED</u>	<u>ALLOCATED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
County Librarian	1	1	1	1
Supervising Librarian	1	1	1	1
Library Assistant I/II-VS	10	12	12	12
Library Resource Technician I/II	2	2	2	2
Library Resource Technician I/II-VS	3	3	3	3
Lead Library Resource Technician	2	2	2	2
Library Administrative Assist.-Conf.	1	1	1	1
Library Resource Services Specialist	1	1	1	1
Law Library Manager	1	1	1	1
Children's Librarian	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	22	24	24	24
<u>Extra Help</u>				
Pages	1.62	1.62	1.86	1.86
Library Assistant I/II	3.13	2.64	5.01	5.01
Librarian I/II	<u>.50</u>	<u>.45</u>	<u>.45</u>	<u>.45</u>
TOTAL F.T.E.	5.25	4.71	7.32	7.32
TOTAL ALLOCATED	27.25	28.71	31.32	31.32
TOTAL BUDGETED	27.25	28.71	31.32	31.32

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. Increased Extra-help is requested and recommended to effectively complete the Cataloging Project (Phase IV of the Automation Project) within the projected time frames

The following branches are staffed by Extra-help Library Assistant I for the stated hours below:

- Cressey (9 hr. p/wk)
- Snelling (12 hr. p/wk)
- Stevinson (14 hr. p/wk)

During FY 00/01, the Board authorized the addition of three (3) Variable Shift Library Assistants to replace Extra Help. At FY 01/02 Final Budget Hearings, the Board authorized changing the remaining two (2) existing permanent part-time positions to Variable Shift.

SERVICES AND SUPPLIES

This category is increased for FY 02/03 in Office Expense-Postage due to an increase in postage costs, Special Dept Expense-Special Fund for Cataloging, Searches and Interlibrary loan, and Transportation and Travel for training, and reimbursements of mileage for Library Advisory Commission members. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

Contributions to other agencies in the amount of \$15,689 to the Delhi School District to provide County Library services to the community of Delhi.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is anticipated from fines, Library Computer Lab, donations, State-funding support, and for reimbursement of operating costs of the Law Library. State funding has decreased, however, other revenue from local agencies is increased for FY 02/03 based on actual amounts received in FY 01/02.

POLICY IMPLICATIONS

None.

VARIANCE

None.

61000 COOPERATIVE EXTENSION

The mission of the University of California Cooperative Extension is to develop and extend through educational means the use of research-based knowledge to improve specific practices and technologies in its area of expertise. Cooperative Extension works in cooperation with county, state, and federal governments to provide local educational programs in the areas of agriculture and natural resources, youth development, family and consumer sciences, and community resource development. The system was established at the federal level by the Smith-Lever Act in 1914 and at the state and county levels by acts of the California Legislature in 1915.

EXECUTIVE'S COMMENT

Staff at Cooperative Extension are State employed researchers and educators who work closely with the farming community to improve agriculture and therefore the economy of Merced County. Cooperative Extension research leads directly to improvements and cost savings in the agriculture industry, which in turn benefits the County's tax base.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Audience contacts (telephone, letters, meetings):				
4H-Staff and Volunteer Contacts	30,821	37,927	30,120	30,445
Consumer Science and Nutrition	300	390	396	*150
Agriculture	11,211	11,305	12,000	14,000
Administration	1,808	1,823	1,850	1,875
Newsletters Mailed	22,856	21,227	21,300	24,000
Consumer News Column	57	57	58	52
4H Group Members	1,144	1,079	1,200	1,250

* Cross-County Advisor transferred out.

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Ag. Lab Tech	1	1	1	1
Office Supervisor	1	1	1	1
Typist Clerk III	1	1	1	1
Typist Clerk I/II	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
TOTAL FULL TIME & V/S	3	3	3	4
<u>Extra Help</u>				
EH TC III	<u>.1</u>	<u>.1</u>	<u>0</u>	<u>0</u>
TOTAL F.T.E.	.1	.1	0	0
TOTAL ALLOCATED	3.1	3.1	3.0	4.0
TOTAL BUDGETED	3.3	3.1	3.0	4.0

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

During FY 01-02 the Director, Cooperative Extension requested, through the UC Central Valley Regional Director, one (1) full-time Vegetable Crops/Limited Resource Farms Advisor and one (1) full-time Dairy Advisor. The request was approved and both advisors were hired during FY 01/02. Due to the increase in UC Cooperative professional staffing, the Department requests one (1) Typist Clerk I/II position to support the additional advisors and is recommended.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - EDUCATION
 ACTIVITY - AGRICULTURAL EDUCATION

FUND - 1010
 BUDGET UNIT # - 61000
 UNIT TITLE - COOPERATIVE EXTENSION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	110,504	132,890	206,826	206,826	206,826
SERVICES & SUPPLIES	50,001	57,878	80,112	80,112	80,112
CAPITAL ASSETS	5,499	0	0	0	0
GRAND TOTAL	166,004	190,768	286,938	286,938	286,938

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SALARIES AND EMPLOYEE BENEFITS (Continued)

In addition to County staff, the University of California funds 1 County Director/Farm Advisor, 6.83 Farm Advisors, 1 4-H Youth Development Advisor, .5 Family, Nutrition and Consumer Science Advisor, 1 Staff Research Associate, 2 Program Representatives, .6 Research Technician, plus part-time field assistants.

SERVICES AND SUPPLIES

This category has increased related to supplies needed for newsletters, duplicator supplies and increases in cost per copy and replacement of needed classroom equipment. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**RECREATION AND CULTURAL
SERVICES FUNCTION**

70000 DPW-RECREATION DIVISION

The Parks and Recreation Division of the Department of Public Works administers public recreation programs as approved and funded by the Board of Supervisors. These programs serve the leisure needs of Merced County residents, particularly those needs which are not addressed by other local, state, or federal agencies. This includes the dissemination of knowledge about Merced County history through the operation of the Courthouse Museum and the Milliken Museum in conjunction with the Merced County Historical Society.

EXECUTIVE'S COMMENT

During FY 98/99 Final Budget hearings the Board authorized restoring the Recreation Superintendent position. In 99/00, the Board restored service and supply accounts for recreation services. At FY 00/01 Final Budget hearings, the Board authorized an after-school recreation program in conjunction with and funds provided through HSA, which continues for FY 02/03.

WORKLOAD INDICATORS

	<u>1999/00</u> <u>ACTUAL</u>	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>EXTENDED</u>	<u>2002/03</u> <u>PROJECTED</u>
<u>RECREATION</u>				
Courthouse Museum Visitors	8,278	5,848	10,000	11,000
Docent and Volunteer Hours	2,516	2,064	2,600	2,500
Research Requests	157	155	200	200
Program Hours	700	2,400	3,000	3,200
Program Participants	5,000	9,000	9,300	9,800
Program Spectators/Volunteers	7,000	15,000	16,000	17,000
<u>AFTER SCHOOL PROGRAM</u>				
Program Hours	N/A	1,650	3,500	3,750
Program Participants (Daily)	N/A	375	140	160
Program Activities (Monthly)	N/A	N/A	2,450	2,500

SALARIES AND EMPLOYEE BENEFITS

	<u>2000/01</u> <u>ALLOCATED</u>	<u>2001/02</u> <u>ALLOCATED</u>	<u>2002/03</u> <u>RECOMMENDED</u>	<u>2002/03</u> <u>APPROVED</u>
County Museum Director	1	1	1	1
Recreation Superintendent	1	1	1	1
Recreation Supervisor	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME & VS	3	3	3	3
<u>Extra Help</u>				
Recreation Leaders	4.49	9.1	9.1	9.1
TOTAL ALLOCATED	7.49	12.1	12.1	12.1
TOTAL BUDGETED	7.49	12.1	12.1	12.1

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

At FY 01/02 Final Budget Hearing, the Board approved, funding for additional Extra-help Recreation Leaders. based on the full-year needs of the after-school recreation program funded by HSA.

SERVICES AND SUPPLIES

Overall this category is reduced for FY 02/03 due primarily to a reduction in Special Department Expense and Professional and Special Services-Contract services related to the after-school program. General Liability is increased based on current and projected Countywide claims.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - RECREATION AND CULTURAL SERVICES
 ACTIVITY - RECREATION FACILITIES

FUND - 1010
 BUDGET UNIT # - 70000
 UNIT TITLE - DPW-RECREATION DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	118,537	248,913	333,828	333,828	333,828
SERVICES & SUPPLIES	81,232	121,965	199,834	199,834	206,527
INTRAFUND & INTERFUND TRANSFERS	-134,147	-258,311	-377,554	-377,554	-377,554
CAPITAL ASSETS	20,978	0	0	0	0
GRAND TOTAL	86,600	112,567	156,108	156,108	162,801

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICE AND SUPPLIES - Total object adjustment \$6,693 increase.

This category is increased for Special Department Expense for fingerprinting employees that interact with minors and for General Liability based on revised estimates.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$6,693

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers In are included for reimbursement from HSA for the after-school recreation program.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

70100 DPW-SPECIAL RECREATION DIVISION

Through this budget unit the Board of Supervisors provides unincorporated communities of Merced County with funds for parks and recreation, land acquisition, development of local park and recreation facilities, and funding for the operation and maintenance of existing parks and recreation facilities.

EXECUTIVE'S COMMENT

In 98/99 the Board authorized funding be restored to unincorporated communities in the amount of \$3,600 each for a total of \$36,000, and received the same level of appropriation for FY 99/00. For FY 00/01, this amount was increased by \$14,000, for a total of \$50,000, which increased the funding for each unincorporated community from \$3,600 to \$5,000. The same amount is requested for FY 02/03 and is recommended pending further review at Final Budget.

WORKLOAD INDICATORS

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

An appropriation of \$5000 for FY 01/02 is requested for each of the following unincorporated communities:

Ballico
Cressy
Delhi
El Nido
Hilmar
LeGrand
McSwain
Planada
Snelling
Winton

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is from the a contract with the Hammerheads Swim Club for the maintenance and operation of the Hilmar swimming pool.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:

FUNCTION - RECREATION AND CULTURAL SERVICES
 ACTIVITY - RECREATION FACILITIES

FUND - 1010
 BUDGET UNIT # - 70100
 UNIT TITLE - DPW-SPECIAL RECREATION DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	18,495	20,158	54,800	54,800	54,800
INTRAFUND & INTERFUND TRANSFERS	-420	0	0	0	0
CAPITAL ASSETS	824	0	0	0	0
GRAND TOTAL	18,899	20,158	54,800	54,800	54,800

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

70200 DPW-PARKS DIVISION

The Parks Division maintains community parks throughout the County along with gardening and turf maintenance around County owned buildings. This includes responsibility for over 4,000 trees. In addition, the Parks Division assists each community in the County to plan and develop parks, playgrounds, buildings, and facilities. The Parks Division also supervises the development, construction, maintenance, and operation of County parks following the ordinance and master plan for parks.

EXECUTIVE'S COMMENT

In FY 97/98, the Board approved additional funding for Parks in an effort to begin restoring services and address a backlog of deferred maintenance issues. Through the use of Extra Help to address the peak seasonal workloads it has been possible to improve grounds maintenance and provide support to volunteer groups who continue to take care of some of the community parks. Public Works proposes to continue the same level of service previously restored by the Board in FY 97/98. During FY 00/01 funding was received to restore the irrigation system at the South Dos Palos Park. This project is underway and it is anticipated to be completed during FY 02/03. During FY 01/02, the responsibility for maintaining Winton Community Park was returned to the Parks Division. Shattuck Park (Delhi) was leased to the Delhi School District, which is now responsible for the maintenance and upkeep of that park.

WORKLOAD INDICATORS

	<u>1999/00</u> <u>ACTUAL</u>	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>EXTENDED</u>	<u>2002/03</u> <u>PROJECTED</u>
County Park Maintenance				
Level I Maintenance (acres)	146.0	146.0	183.0	183.0
Level II Maintenance	86.5	83.7	83.7	83.7
Grounds-Co. Buildings	<u>3.5</u>	<u>3.5</u>	<u>3.5</u>	<u>3.5</u>
Total Acres Maintained	236.0	233.2	270.2	270.2

Attendance for major County parks:

<u>YEAR</u>	<u>WINTON</u>	<u>HAGAMAN</u>	<u>HENDERSON</u>	<u>LAKE YOSEMITE</u>
1996/97-Actual	29,125	57,250	52,180	296,800
1997/98-Actual	30,800	58,100	52,875	298,500
1998/99-Actual	31,500	59,000	54,000	300,000
1999/00-Actual	31,500	59,000	54,000	300,500
2000/01-Actual	31,500	59,500	54,100	305,500
2001/02-Extended	31,000	59,500	54,500	307,500
2002/03-Projected	31,500	60,000	55,000	306,000

SALARIES AND EMPLOYEE BENEFITS

	<u>2000/01</u> <u>ALLOCATED</u>	<u>2001/02</u> <u>ALLOCATED</u>	<u>2002/03</u> <u>RECOMMENDED</u>	<u>2002/03</u> <u>APPROVED</u>
Dep. Dir. Pub. Wks.- Parks & Rec.	1	1	1	1
Parks Superintendent/Safety Spec.	1	1	1	1
Parks Equip./Const. Spec.	1	1	1	1
Parks Caretaker II	1	1	1	1
Parks Caretaker I	2	2	2	2
Park Maintenance Specialist	1	1	1	1
Parks Maint. Wkr. I/II	5	5	5	5
Typist Clerk III (vs)	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	13	13	13	13
<u>Extra Help</u>				
EH Program Assistant	1.50	1.50	0	0
EH Senior Lifeguard	.34	.34	.34	.34
EH Lifeguard	1.66	1.66	1.66	1.66
EH Park Maint. Worker I	1.00	1.00	1.00	1.00
EH Park Maint. Aide	4.62	3.24	5.50	5.50
EH Training Crew Leader	<u>0.00</u>	<u>1.50</u>	<u>0</u>	<u>0</u>
TOTAL F.T.E.	9.12	9.14	8.50	8.50
TOTAL ALLOCATED	22.12	22.12	22.00	22.00
TOTAL BUDGETED	22.12	22.12	22.00	22.00

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - RECREATION AND CULTURAL SERVICES
 ACTIVITY - RECREATION FACILITIES

FUND - 1010
 BUDGET UNIT # - 70200
 UNIT TITLE - DPW-PARKS DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SALARIES & EMPLOYEE BENEFITS	783,365	868,235	974,343	943,817	943,817
SERVICES & SUPPLIES	282,038	305,756	419,518	419,413	429,928
OTHER CHARGES	693	911	1,669	1,669	1,669
INTRAFUND & INTERFUND TRANSFERS	-34,917	-8,500	-10,464	-10,464	-10,464
CAPITAL ASSETS	84,242	737	50,800	50,800	50,800
GRAND TOTAL	1,115,421	1,167,139	1,435,866	1,405,235	1,415,750

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICE AND SUPPLIES - Total object adjustment \$10,515 increase.

This category is increased for Special Department Expense for fingerprinting employees that interact with minors and for General Liability based on revised estimates.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$10,515

SALARIES AND EMPLOYEE BENEFITS (Continued)

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

For FY 02/03, the Parks Division is requesting the addition of one (1) Park Maintenance Worker I/II. This request is not recommended pending further review at Final Budget. Previously a substantial amount of Extra-help has been provided through a Training Program between Parks and PITD. Due to the elimination of this program Extra-help is adjusted with further recommendations forthcoming at Final Budget.

SERVICES AND SUPPLIES

Overall this category is increased for FY 02/03. Maintenance-Equipment and Maintenance-Structure Improvement & Grounds is increased for necessary repairs. General Liability is increased based on current and projected Countywide claims. Utilities are increased based on estimates.

OTHER CHARGES

This category includes funds to pay for irrigation water form the Merced Irrigation District (MID) for Winton County Park and Lake Yosemite.

INTRAFUND AND INTERFUND TRANSFERS

This category is reduced for FY 02/03 due to the elimination of the PITD/Cal Works training program. Included is reimbursement from Public Works-Admin for the time the Parks Superintendent is anticipated to spend on departmental safety programs and reimbursement for landscape maintenance in Hilmar.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84001	Lawn Mower	<u>\$50,800</u>	<u>\$50,800</u>	<u>\$50,800</u>
	TOTAL	<u>\$50,800</u>	<u>\$50,800</u>	<u>\$50,800</u>

The Lawn Mower will be funded from Parkland Dedication Fees and used to replace an aging mower that is in need of repairs that are no longer cost effective.

REVENUE

Overall this category is increased for Interest on Parkland Dedication fees. Revenue from Parkland Dedication fees is included to offset cost of fixed assets.

POLICY IMPLICATIONS

None.

VARIANCE

None.

70400 ARTS AND CULTURE

The County Board of Supervisors established the Merced Regional Arts Agency in 1980. The Merced Regional Arts Council was delegated to assume the administrative responsibility of the Merced County Arts Agency and an Arts Advisory Committee was also appointed. During FY 83/84, this arrangement with the Merced Regional Arts Council was refined into a contract, which more clearly defined the role of that agency.

EXECUTIVE'S COMMENT

During the FY 01/02 Final Budget Hearings, the Board moved this Budget Unit from Budget Unit 70700, to provide room within the County's financial management and budget system for future budget units related to debt service requirements.

The adoption of this budget indicates the continuation of Board of Supervisor's involvement with the Merced Regional Arts Council as the County's "local partner," providing for that agency's direct receipt of State and Local Partnership Grant funds from the California Arts Council.

WORKLOAD INDICATORS

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category is increased from the previous FY level of \$2,377 to \$5,000 for continued involvement in the Council's program.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - RECREATION AND CULTURAL SERVICES
 ACTIVITY - CULTURAL SERVICES

FUND - 1010
 BUDGET UNIT # - 70400
 UNIT TITLE - ARTS AND CULTURE

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
OTHER CHARGES	0	2,377	5,000	5,000	5,000
GRAND TOTAL	0	2,377	5,000	5,000	5,000

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

DEBT SERVICE

70700 DEBT SERVICE - TRANSIT FACILITIES

During FY 01/02, specifications and bids were received for the construction of new transit facilities to be completed during FY 02/03. It is necessary to establish a budget unit at this time to record the current year's capitalized interest and administrative costs of the borrowing for the construction of the Transit Facilities.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/02</u>
Transit Facilities	\$2,216,817	10 Years	\$2,216,817

Financing is funded from Long Term Debt Proceeds through the issuance of Certificates of Participation Notes.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This amount is the administrative costs of the borrowing for the construction of the facility.

OTHER CHARGES

The other charges are the current year's capitalized interest.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This amount is Long Term Debt Proceeds.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - DEBT SERVICE
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1795
 BUDGET UNIT # - 70700
 UNIT TITLE - DEBT SERVICE-TRANSIT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	0	2,000	2,000	0
OTHER CHARGES	0	0	91,904	91,904	0
GRAND TOTAL	0	0	93,904	93,904	0

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES - Total object adjustment (\$2,000) decrease.

This category is decreased primarily for transfer of Administration Fees to Countywide Transit.

OTHER CHARGES - Total object adjustment (\$91,904) decrease.

This category is decreased due to transfer of interest to Countywide Transit.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - (\$93,904)

REVENUE - Total object adjustment (\$93,904) decrease.

This category is decreased for Long Term Debt Proceeds based revised appropriations and estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - (\$93,904)

70800 DEBT SERVICE - JUVENILE JUSTICE CORRECTIONAL FACILITY

During FY 01/02, specifications and bids were received for the construction of new facilities to be completed during FY 03/04. It is necessary to establish a budget unit at this time to record the current year's capitalized interest and administrative costs of the borrowing for the construction of the Juvenile Justice Correctional Facility.

It is anticipated that the financing will be completed either the end of FY 01/02 or the beginning of FY 02/03. At the time of this writing, the estimated debt amount is \$16 million. The actual par amount will be available at the closing of the financing.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/02</u>
Juvenile Justice Facility	\$16,000,000	30 Years	\$16,000,000

Financing is funded from Long Term Debt Proceeds through the issuance of Certificates of Participation Notes..

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This amount is the administrative costs of the borrowing for the construction of the facility.

OTHER CHARGES

The other charges is the current year's capitalized interest.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This amount is Long Term Debt Proceeds for capitalized interest and tobacco taxes for administrative costs.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - DEBT SERVICE
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1796
 BUDGET UNIT # - 70800
 UNIT TITLE - DEBT SERVICE-JUVENILE HALL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	0	10,000	10,000	618,946
OTHER CHARGES	0	0	960,000	960,000	984,937
GRAND TOTAL	0	0	970,000	970,000	1,603,883

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

SERVICES AND SUPPLIES - Total object adjustment \$608,946 increase.

This category is increased primarily for Professional and Administrative Services for Juvenile Hall debt service.

OTHER CHARGES - Total object adjustment \$24,937 increase.

This category is increased due to establishing Principal Payment for Juvenile Hall debt service. Interest Expense is decreased based on revised estimates.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$633,883

REVENUE - Total object adjustment \$633,883 increase.

This category is primarily increased for Operating Transfers In for the Juvenile Hall debt service payment. Tobacco Judgments and Long Term Debt Proceeds are decreased based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$633,883

70900 DEBT SERVICE-ENERGY RETROFIT

The County of Merced entered into a loan agreement with the California Energy Commission to fund the installation of energy efficient lighting in several of the County Buildings and an energy efficient heating and cooling system for the Main Administration Building at 2222 M Street. This budget unit was established to fund the annual debt service requirement of the California Energy Commission Energy Retrofit Loan. The loan is for a period of 11 years, with the first payment due in December 2002 and the final payment due June 2013, at an annual interest rate of three percent.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/02</u>
Energy Retrofit Loan	\$1,805,328	11 Years	\$1,805,328

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category is the principal and interest payments to be made this fiscal year.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is the Operating Transfers In from the Department of Public Works-Building Services.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - DEBT SERVICE
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1797
 BUDGET UNIT # - 70900
 UNIT TITLE - DEBT SERVICE-ENERGY RETROFIT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
OTHER CHARGES	0	0	195,460	195,460	195,460
GRAND TOTAL	0	0	195,460	195,460	195,460

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

71000 INTEREST ON TRANS AND OTHER NOTES

This budget unit was established to provide appropriation for the interest and administrative costs of securing Tax and Revenue Anticipation and other notes. The County has not issued Tax and Revenue Anticipation Notes since the 1999-2000 fiscal year. In 1994-95 the County issued a note to the State of California to finance operations. The payments to date have been deferred as provided for in the note. The note also forgave the debt on a dollar for dollar spent on a Juvenile Justice Facility. It is anticipated that the debt will be forgiven in this ensuing year.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category includes a "good faith" payment towards the FY 94/95 California Department of Forestry (CDF) loan from the State.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:

FUNCTION - DEBT SERVICE
 ACTIVITY - INTEREST ON NOTES & WARRANTS

FUND - 1010
 BUDGET UNIT # - 71000
 UNIT TITLE - INTEREST ON TRANS AND OTHER NOTES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
OTHER CHARGES	0	0	100,000	100,000	100,000
INTRAFUND & INTERFUND TRANSFERS	1,860,000	0	0	0	0
GRAND TOTAL	1,860,000	0	100,000	100,000	100,000

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

71100 DEBT SERVICE - CORRECTIONAL FACILITY

This budget unit funds the annual debt service requirements for the following components of the 1992 CSAC Certificates of Participation borrowing.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/02</u>
Sandy Mush Refinancing	\$2,671,484	10 Years	\$650,241
Remodel Main Jail	1,176,791	20 Years	728,602
Sandy Mush Warehouse	<u>121,585</u>	10 Years	<u>13,214</u>
TOTAL	\$3,969,860		\$1,392,057

These components are financed from budget unit 23000 Sheriff - Correctional Facilities.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This amount is the pro rata share of the annual trustee administration fees and cost of legal fees to Sandy Mush Refinancing and Sandy Mush Warehouse payoff.

OTHER CHARGES

The other charges are the principal and interest payments to be made this fiscal year, which include the final payment on the Sandy Mush Refinancing and the Sandy Mush Warehouse. The Main Jail Remodel debt is being liquidated and as such includes a 1% premium on the outstanding balance.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

The amounts budgeted are Operating Transfers In from Budget Unit 23000 Sheriff-Correctional Facilities and the reserves held by the trustee.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - DEBT SERVICE
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1800
 BUDGET UNIT # - 71100
 UNIT TITLE - DEBT SERVICE-CORRECTIONAL FACILITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	5,251	6,705	4,260	4,260	4,260
OTHER CHARGES	431,219	427,357	1,439,073	1,439,073	1,439,073
GRAND TOTAL	436,470	434,062	1,443,333	1,443,333	1,443,333

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

71200 DEBT SERVICE - MENTAL HEALTH FACILITY

This budget unit funds the annual debt service requirements for the 1992 CSAC Certificates of Participation borrowing for the County Mental Health Facility. This borrowing is financed from restricted funds in the Mental Health Trust Fund.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/02</u>
Mental Health Facility	\$4,140,424	30 Years	\$3,517,674

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This amount is the pro rata share of the annual trustee administration fees.

OTHER CHARGES

The other charges include payment in full of the principal and one-half year interest payment, together with a 1% premium on the liquidation of the debt.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

The revenue includes interest, an Operating Transfer In from Budget Unit 41500 Mental Health, and the reserves held by the Trustee.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - DEBT SERVICE
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1801
 BUDGET UNIT # - 71200
 UNIT TITLE - DEBT SERVICE-MENTAL HLTH FACILITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	1,450	3,342	10,831	10,831	10,831
OTHER CHARGES	296,894	299,497	3,658,539	3,658,539	3,658,539
GRAND TOTAL	298,344	302,839	3,669,370	3,669,370	3,669,370

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

71300 DEBT SERVICE - JUSTICE FACILITY

This budget unit funds the annual debt service requirements for the 1992 CSAC Certificates of Participation borrowing for the County Justice Facility. This borrowing is financed from court penalty assessments prescribed for the Courthouse Construction Fund and the Justice Facilities Construction Fund in Government Code Section 76000.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/02</u>
Justice Facility	\$9,980,536	25 Years	\$8,674,186

Prior legislative changes reduced the amount of court penalty assessments collected in the Courthouse Construction Fund and the Justice Facilities Construction Fund to service the original principal amount. The Board of Supervisors previously authorized the transfer and corresponding debt service of a portion of the principal to be re-directed for the following projects within the County: approximately \$0.1 million for a project in Spring Fair, \$3.3 million towards the construction of a new health facility, and \$725,000 for an Environmental Health building.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This amount is the pro rata share of the annual trustee administration fees.

OTHER CHARGES

The other charges include payment in full of the principal and one-half year interest payment, together with a 1% premium on the liquidation of the debt.

INTRAFUND AND INTERFUND TRANSFERS

This category consists of transfers to the capital projects fund to cover the lease payments of the temporary justice facilities.

CAPITAL ASSETS

None.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - DEBT SERVICE
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1802
 BUDGET UNIT # - 71300
 UNIT TITLE - DEBT SERVICE-JUSTICE FACILITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	3,199	7,938	26,701	26,701	26,701
OTHER CHARGES	703,549	717,235	9,039,539	9,039,539	9,039,539
INTRAFUND & INTERFUND TRANSFERS	114,741	0	0	0	0
GRAND TOTAL	821,489	725,173	9,066,240	9,066,240	9,066,240

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

71400 DEBT SERVICE - PUBLIC HEALTH FACILITY FUND

This budget unit funds the annual debt service requirements for the new Public Health and Environmental Health Facilities. The CSAC loan is long term debt originally secured for use in construction of the Justice Facility. Since that project had been reduced in scope to coincide with debt payment capability, the \$4.0 M were funds that were available to be shifted towards the Public Health and Environmental Health Facilities. It was identified that this debt service would be repaid through the Health Department and Medical Assistance Program (MAP) operating budgets with the balance of debt service coming from funds associated with the lease of MCMC with concurrence of Administration and Auditor.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 6/30/02</u>
Health Facility	\$3,310,000	20 Years	\$3,064,577
Environmental Health Facility	<u>725,000</u>	15 Years	<u>662,426</u>
TOTAL	\$4,035,000		\$3,727,003

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This amount is the pro rata share of the annual administration fees.

OTHER CHARGES

The other charges category include payment in full of the principal and one-half year interest payment, together with a 1% premium on the liquidation of the debt.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

The amounts budgeted are Operating Transfers In - CSAC COP from Health, MAP, and MCMC for their share of the debt service payments. The payoff of the Environmental Building will come from Debt Service - County Fixed Assets and will be repaid by Health over the remaining debt life.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - DEBT SERVICE
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1803
 BUDGET UNIT # - 71400
 UNIT TITLE - DEBT SERVICE-HEALTH FACILITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	1,322	3,861	11,477	11,477	11,477
OTHER CHARGES	332,357	338,171	3,876,909	3,876,909	3,876,909
GRAND TOTAL	333,679	342,032	3,888,386	3,888,386	3,888,386

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

71500 DEBT SERVICE - DAIRY LOAN PROGRAM

During FY 98/99, the county entered into a contract with the State of California to borrow up to \$15 million at an interest rate of 2.6 percent over a 20-year period. In turn, the County would make loans to dairies to make environmental improvements to protect the water supply and for the dairies to comply with existing and new laws/regulations affecting them in terms of waste management. The loans are approved by a loan board, provide for a non-payment period during construction (maximum of 6 months), are issued at an interest rate of 5.1 percent, and require the loans be secured. The 2.5 percent difference between the rates paid and received covers loan losses and administrative processing.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/02</u>
Dairy Loan Program	\$13,057,319	20 Years	\$12,130,689

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This amount is the annual administration fees charged by Business and Economic Opportunities.

OTHER CHARGES

The other charges are principle and interest payments to be made this fiscal year.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Debt repayments from the dairy's.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - DEBT SERVICE
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1804
 BUDGET UNIT # - 71500
 UNIT TITLE - DEBT SERVICE-DAIRY LOAN PROGRAM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	0	31,666	37,500	37,500	37,500
OTHER CHARGES	0	698,171	2,000,000	2,000,000	2,000,000
GRAND TOTAL	0	729,837	2,037,500	2,037,500	2,037,500

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

71600 DEBT SERVICE - ROAD FUND

This budget unit funds the annual debt service requirements for the four components of the 1992 CSAC Certificates of Participation borrowing for the Road Department Sign Shop.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/02</u>
Road Sign Shop	\$364,343	10 Years	\$45,065

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This amount is the pro rata share of the annual trustee administration fees.

OTHER CHARGES

The other charges are final principal and interest payments to be made on this debt.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

The amount budgeted is the Operating Transfer In from the Road Fund.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - DEBT SERVICE
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1805
 BUDGET UNIT # - 71600
 UNIT TITLE - DEBT SERVICE-ROAD FUND

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	661	783	137	137	137
OTHER CHARGES	46,575	46,455	46,333	46,333	46,333
GRAND TOTAL	47,236	47,238	46,470	46,470	46,470

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

71700 DEBT SERVICE - INMATE WELFARE TRUST

This budget unit funds the annual debt service requirements for the two components of the 1992 CSAC Certificates of Participation borrowing financed from the Inmate Welfare Trust Fund.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/02</u>
Sandy Mush Classroom	\$405,385	10 Years	\$50,141
Sandy Mush Weight Room	<u>142,765</u>	10 Years	<u>17,803</u>
TOTAL	\$548,150		\$67,944

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This amount is the pro rata of the annual trustee administration fees.

OTHER CHARGES

The other charges are the final principal and interest payments to be made on this debt.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

The amounts budgeted are interest and the return of the reserve from the trustee.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - DEBT SERVICE
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1806
 BUDGET UNIT # - 71700
 UNIT TITLE - DEBT SERVICE-INMATE WELFARE TRUST

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	996	1,180	207	207	207
OTHER CHARGES	70,222	70,042	69,857	69,857	69,857
INTRAFUND & INTERFUND TRANSFERS	0	0	50,000	50,000	50,000
GRAND TOTAL	71,218	71,222	120,064	120,064	120,064

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

REVENUE - Total object adjustment \$5,293 increase.

This category is increased to establish Inmate Welfare - Other Sales based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT - \$5,293

71800 DEBT SERVICE - COUNTY FIXED ASSETS

This budget unit funds the annual debt service requirements for the remaining components of the 1992 CSAC Certificates of Participation borrowing.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/02</u>
County Equipment Projects	\$776,744	8 Years	\$0
Spring Fair	<u>60,000</u>	20 Years	<u>55,551</u>
TOTAL	\$836,744		\$55,551

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This amount is the pro rata share of the annual trustee administration fees.

OTHER CHARGES

The other charges are principal and half of the interest payment to be made this fiscal year. In addition it includes the payoff of the Spring Fair Debt, which they will repay over the remaining life of the debt.

INTRAFUND AND INTERFUND TRANSFERS

This category includes the transfer to Debt Service - Health for the payoff of the Environmental Health Building.

CAPITAL ASSETS

None.

REVENUE

The amount budgeted is Operating Transfers In from Spring Fair and interest.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - DEBT SERVICE
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1807
 BUDGET UNIT # - 71800
 UNIT TITLE - DEBT SERVICE-COUNTY FIXED ASSETS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	1,885	53	200	200	200
OTHER CHARGES	121,614	4,728	57,768	57,768	57,768
INTRAFUND & INTERFUND TRANSFERS	0	0	614,478	614,478	614,478
GRAND TOTAL	123,499	4,781	672,446	672,446	672,446

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

71900 DEBT SERVICE - PENSION OBLIGATION BONDS

During FY 98/99, the County issued Pension Obligation Bonds (POBs) to refinance \$63.1 million of Unfunded Actuarial Accrued Liability (UAAL) in the Retirement System. This budget unit was created in FY 00/01 to fund the annual debt service requirements for the POBs. The costs are distributed to departments through the payroll system in much the same way the UAAL amortization costs are distributed.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/02</u>
Pension Obligation Bonds	\$63,070,000	18 Years	\$62,105,000

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This amount is the annual trustee administration fees.

OTHER CHARGES

The other charges are principal and interest payments to be made this fiscal year.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Other revenue is transfers from County Departments.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - DEBT SERVICE
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1799
 BUDGET UNIT # - 71900
 UNIT TITLE - DEBT SERVICE-PENSION OBLIGATION BD

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
SERVICES & SUPPLIES	2,215	0	25,000	25,000	25,000
OTHER CHARGES	4,190,340	4,410,279	4,640,773	4,640,773	4,640,773
GRAND TOTAL	4,192,555	4,410,279	4,665,773	4,665,773	4,665,773

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

**PROVISION
FOR
CONTINGENCIES**

72000 CONTINGENCIES - GENERAL FUND

The Contingency account establishes an amount for unforeseen emergencies of uncertain amounts not covered by specific appropriations in the approved budget. This amount would also be available for temporary cash flow loans to alleviate problems that could hinder general operations from delayed receipt of reimbursements or revenue. The Contingency Fund serves to limit unforeseen liabilities of the General Fund including varying economic conditions.

EXECUTIVE'S COMMENT

The recession and the loss of approximately \$135 million in property tax revenue to the state through the end of FY 00/01, made it virtually impossible for the County to budget a General Reserve or Contingency during the 1990's. The flooding experienced in the County during FY 97/98 left both damage to be repaired and an increased awareness of the need for resources in emergency situations. This need underscored the need to review the County's ability to provide resources in emergency situations or address unexpected issues that may occur in the near future as a result of significant population growth, the new UC Campus or other factors.

The Board has made significant efforts to establish a prudent Contingency to address unforeseen emergencies that may occur during the year. The Proposed Budget includes a Contingency of \$2.0 million.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING USES DETAIL
 FOR FISCAL YEAR 2002-2003

CLASSIFICATION:
 FUNCTION - MISCELLANEOUS
 ACTIVITY - PROVISION FOR CONTINGENCIES

FUND - 1010
 BUDGET UNIT # - 72000
 UNIT TITLE - CONTINGENCIES-GENERAL FUND

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2000-2001 (1)	ACTUAL EXPEND. 2001-2002 (2)	DEPARTMENT REQUESTS 2002-2003 (3)	RECOMMEND BY COUNTY ADMIN 2002-2003 (4)	APPROVED BY BOARD OF SUPV. 2002-2003 (5)
CONTINGENCIES	0	0	2,000,000	2,000,000	2,250,000
GRAND TOTAL	0	0	2,000,000	2,000,000	2,250,000

BOARD OF SUPERVISORS ACTION - ADOPTED AS PROPOSED WITH THE FOLLOWING EXCEPTIONS:

APPROPRIATIONS FOR CONTINGENCIES - Total object adjustment \$250,000 increase.

This category is increased for Contingencies for emergencies and economic conditions.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT - \$250,000

INTERNAL SERVICE FUNDS

75500 FLEET MANAGEMENT SERVICE

This division of the Public Works Department was established by the Board of Supervisors to provide full service maintenance for County General Fund passenger vehicles. Since 1982 County Vehicles have been purchased through the Fleet Services Program. Some subvented program vehicles, such as those for the Human Services Agency, Mental Health, and Private Industry Training Department, are inventoried with those departments but maintained under the Fleet Service Program.

The Fleet Service Program is an intergovernmental service unit and in a separate fund for better accounting purposes.

EXECUTIVE'S COMMENT

This division is self supporting as all costs are charged out to those receiving services in the form of Operation and Maintenance (O&M) and Fleet Service Replacement (FSR) charges based on miles driven. The Fleet Service Replacement rate is recommended to remain at 100% funding level for FY 02/03.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Total vehicles in Fleet	506	556	606	606
Total miles driven	4,600,00	5,000,000	5,284,036	5,500,000
Prep. Maint. Inspections	2,000	2,000	2,300	2,300
Unscheduled Repairs	400	400	500	600
Vehicle Disposal	42	42	37	40
Gasoline gals. dispensed per year (Fleet Station Only)	210,000	300,000	328,500	330,000

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Fleet Maint. Supervisor	1	1	1	1
Senior Auto Mech/Auto Mech.	4	4	4	4
Parts Supply Clerk	1	1	1	1
Typist Clerk I/II (VS)	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	7	7	7	7
TOTAL ALLOCATED	7	7	7	7
TOTAL BUDGETED	7	7	7	7

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

SERVICES AND SUPPLIES

Overall this category is increased for FY 02/03. General Liability is increased based on current and projected Countywide claims. Professional and Special Services are increased for the amount of time Public Works-Administration is anticipated to spend on the Fleet Program in the coming year. Special Dept Expense-Cost allocation plan is increased based on estimates. Utilities are increased due to anticipated rate increases.

INTRAFUND AND INTERFUND TRANSFERS

None

COUNTY OF MERCED
 STATE OF CALIFORNIA
 OPERATION OF INTERNAL SERVICE FUND
 OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2002-2003

FUND TITLE: FLEET MGMT SERVICE
 SERVICE ACCT: SERVICE STATION

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED ESTIMATES 2002-2003 (4)	APPROVED ESTIMATES 2002-2003 (5)
OPERATING INCOME:				
CHARGES FOR SERVICES	1,929,968	2,152,241	2,784,748	2,784,748
TOTAL OPERATING INCOME	1,929,968	2,152,241	2,784,748	2,784,748
OPERATING EXPENSES:				
SALARIES & EMPLOYEE BENEFITS	330,763	380,752	398,652	398,652
SERVICES & SUPPLIES	917,858	1,034,915	1,375,454	1,382,061
TOTAL OPERATING EXPENSES	1,248,621	1,415,667	1,774,106	1,780,713
NET OPERATING INCOME (LOSS)	681,347	736,574	1,010,642	1,004,035
NON-OPERATING REVENUE:				
USE OF MONEY & PROPERTY	15,826	10,790	10,000	10,000
OTHER REVENUE	58,304	54,003	40,000	40,000
TOTAL NON-OPERATING REVENUE	74,130	64,793	50,000	50,000
NET INCOME (LOSS)	755,477	801,367	1,060,642	1,054,035
LONG TERM DEBT PROCEEDS	0	0	0	0
FIXED ASSETS	854,030	336,721	818,250	818,250
RETAINED EARNINGS	418,071	200,000	200,000	200,000
RESERVED FOR FLEET REPLACEMENT	1,421,084	1,900,000	2,300,000	2,300,000

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE CASH BASIS OF ACCOUNTING TO CONTROL CASH RECEIPTS AND DISBURSEMENTS, AND THEREFORE, THE AMOUNTS WILL NOT AGREE WITH THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) WHICH IS PREPARED ON THE ACCRUAL BASIS. RETAINED EARNINGS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2001-2002 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2002 IS COMPLETED.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>	
84050	37	New and Used Vehicles	\$808,000	\$808,000	\$808,000
84053	1	Plasma Cutter	2,750	2,750	2,750
84054		Brake Lathe	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
	TOTAL		\$818,250	\$818,250	\$818,250

The New and Used Vehicles are to replace high-mileage vehicles in the fleet. The Plasma Cutter and Brake Lathe are needed for the Fleet Services Shop for on-going maintenance to vehicles.

REVENUE

Fleet receives revenue form user charges, interest earned and sales of fixed assets (used vehicles).

POLICY IMPLICATIONS

None.

VARIANCE

None.

75600 INFORMATION SYSTEMS

Under the County Administrator's Ordinance 867, the Information Systems Department directs County efforts to use automated computer technologies to solve business problems. This budget unit was established as an Internal Service Fund in FY 87/88 to provide accounting for its service activities to other County departments.

EXECUTIVE'S COMMENTS

The growth and maintenance of automated systems within the County continues to expand. The use of the Internet and Internet E-mail to obtain information and communicate with outside agencies has increased markedly during FY 01/02 and is anticipated to continue to increase in FY 02/03.

The Wide Area Network (WAN), previously developed in cooperation Merced County Association of Governments, encompasses all cities within the County. This network gives Information Systems clients access to the Internet, Internet e-Mail, word processing and spreadsheet applications. Servicing the network represents an area of high demand for Information Systems services.

Programmers have completed rewriting the existing bank reconciliation program for the Auditor/Controller during FY 01/02. The District Attorney Family support system continues to remain on the County's mainframe for historical data purposes and to interface with other systems. For FY 02/03, the department is continuing with the development of programs in visual basic for the Sheriff Records Management system, Alcohol & Drug Services Client Management system, Travel Vouchers, PITD - Manpower Payroll, on-line employment applications for Management Services. IS programmers have started programming work on the new PITD - Case Management System, Public Health EASYCAP program, on-line budget process, and an automated agenda process.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Existing Depts/Agencies Services	77	77	75	75
On-line Transactions (In Millions)	69.6	49.6*	74.8	66.4

* Two large Departments will be moving to new applications that are not hosted on the County's Mainframe removing approximately 20 million transactions from the Mainframe.

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Director County Information Sys	1	1	1	1
Asst Dir County Info Sys	1	1	1	1
Systems and Operations Supervisor	11	1	1	1
Supv Programmer Analyst	3	3	3	3
Supv Network Sys. Support Analyst	1	1	1	1
Programmer Analyst III - Conf.	1	1	1	1
Programmer Analyst III	2	2	2	2
Programmer Analyst I/II - Conf.	1	1	1	1
Program Analyst I/II	17	17	17	17
Data Base Administrator	2	2	2	2
Systems Programmer I/II	1	1	1	1
Network Training Specialist	1	1	1	1
Network Sys. Support Analyst I/II	5	5	4	4
Network Sys. Support Analyst III	1	1	1	1
Computer Support Asst. III	1	1	1	1
Computer Support Asst. I/II	2	2	2	2
Computer Oper I/II	5	5	4	4
Secretary I/II - Conf.	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & V/S	47	47	45	45

COUNTY OF MERCED
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2002-2003

FUND TITLE: INFORMATION SYSTEMS
SERVICE ACCT: INFORMATION SYSTEMS

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED ESTIMATES 2002-2003 (4)	APPROVED ESTIMATES 2002-2003 (5)
OPERATING INCOME:				
CHARGES FOR SERVICES	5,580,472	6,234,250	7,566,791	7,566,791
TOTAL OPERATING INCOME	5,580,472	6,234,250	7,566,791	7,566,791
OPERATING EXPENSES:				
SALARIES & EMPLOYEE BENEFITS	2,921,599	3,044,980	3,569,088	3,569,088
SERVICES & SUPPLIES	2,722,415	2,958,316	3,607,972	3,582,128
TOTAL OPERATING EXPENSES	5,644,014	6,003,296	7,177,060	7,151,216
NET OPERATING INCOME (LOSS)	-63,542	230,954	389,731	415,575
NON-OPERATING REVENUE:				
USE OF MONEY & PROPERTY	7,502	9,666	10,000	10,000
OTHER REVENUE	19	530	0	0
OPERATING TRANSFER IN	0	140,000	0	0
TOTAL NON-OPERATING REVENUE	7,521	150,196	10,000	10,000
NON-OPERATING EXPENSES:				
OPERATING TRANSFER OUT	0	0	0	33,756
TOTAL NON-OPERATING EXPENSES	0	0	0	33,756
NET INCOME (LOSS)	-56,021	381,150	399,731	391,819
FIXED ASSETS	3,700	93,883	261,670	261,670
RETAINED EARNINGS	334,766	600,000	900,000	900,000

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE CASH BASIS OF ACCOUNTING TO CONTROL CASH RECEIPTS AND DISBURSEMENTS, AND THEREFORE, THE AMOUNTS WILL NOT AGREE WITH THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) WHICH IS PREPARED ON THE ACCRUAL BASIS. RETAINED EARNINGS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2001-2002 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2002 IS COMPLETED.

SALARIES AND EMPLOYEE BENEFITS (continued)

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
<u>Extra Help</u>				
EH Special Projects Coordinator	0.76	0.76	0.75	0.75
EH Network Support Specialist	<u>0.50</u>	<u>0.50</u>	<u>0.47</u>	<u>0.47</u>
TOTAL F.T.E.	1.26	1.26	1.22	1.22
TOTAL ALLOCATED	48.26	48.26	46.22	46.22
TOTAL BUDGETED	48.26	48.26	46.22	46.22

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges. The Department has requested to delete one (1) vacant Computer Operator I/II and one (1) vacant Network Systems Support Analyst and is recommended pending review at Final Budget.

SERVICES AND SUPPLIES

Overall this category has increased primarily due to costs associated with switching to a new Internet provider and increases in cost for maintaining all Information Systems equipment currently installed in Merced County including the pressure seal equipment, paper handling equipment, and yearly maintenance requirement on the ballot tally machines. Office Expense-General has increased based on the cost associated with printing hard copy reports for customers and support of office staff, to include computer room equipment racks and miscellaneous equipment items to accommodate client requests. Special Department Expense - Software has increased based on cost increases for new operating system upgrades for various network servers, LAN programming software, and imaging software for the Board Agenda process. Transportation & Travel and Staff Development have increased based on the department's pro-active requirement to train staff in the latest developments in information technology and maintain currency in the system, network, and program disciplines. P & S Services - Contractual DP is drastically reduced based on the payoff of several lease schedules. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84027	1 Modular Furniture	\$135,135	\$135,135	\$135,135
84028	1 Continuous Feed Laser Printer	72,145	72,145	72,145
84029	1 VPN Concentrator	4,390	4,390	4,390
84071	1 Computer Equipment	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
	TOTAL	\$261,670	\$261,670	\$261,670

Currently, Information Systems staff is utilizing standard desks as their workstations. These desks are not ergonomically correct and cannot properly accommodate a keyboard, monitor, and storage space for associated documentation and manuals. Therefore, the department is requesting to purchase modular workstations that can be fitted with drop-down keyboard holders to place the keyboard at the proper height and additional area to properly place the monitor in addition to providing ample space to keep necessary documentation and manuals. The new Laser Printer will replace the current laser printer that has lasted well beyond its predicted and useful life cycle. The cost of the new printer is less than 1/5th of what the department originally paid for the older model and the maintenance cost are significantly reduced, giving an on-going savings for the life of the printer.

CAPITAL ASSETS (Continued)

The VPN Concentrator will allow the remote user to access an existing network (WAN) in addition to enabling a secure access via Wireless Connections, Dial-up Connections and DSL Connections. The computer equipment is requested to cover those instances when special mid-year purchases must be made, such as Cisco routers, color printers, and various document scanners. These fixed assets are recommended.

REVENUE

Overall, this category reflects an increase due to cost estimates for full year charges incurred for equipment purchased as part of the prior year budget, imaging charges, rate increases on the maintenance of all equipment, and new client requests. Interest levels have decreased due to a decrease in the departments fund balance.

POLICY IMPLICATIONS

None.

VARIANCE

None.

75700 COMMUNICATIONS

Governmental Accounting Standards Board (GASB) Statement No. 34 specifies how special revenue funds, that are restricted to a specific purpose, should be tracked. Budget Units 15000 and 15100 fall under the category of a special revenue fund and Statement 34 mandates it should be a separate account outside the General Fund. Budget Units 15000, Radio Communications, and 15100, Communications, are combined into Budget Unit 75700, beginning in FY 02/03. This change will facilitate the Auditor/Controller's necessity to comply with the new standards of governmental accounting and financial reporting.

Communication staff is responsible for equipment inventory, management of most County telephones, cellular telephones, radios, pagers, and related equipment. In addition, staff provides services for telecommunications systems and network consulting, systems monitoring, equipment evaluation, special duties and administrative support. General Services/Communications is the controlling agency for the State of California's 9-1-1 program for the County and local Public Answering Safety Point agencies, and is responsible to ensure continuous updates to the state's Master Street Address Guide. The office offers centralized accounts payable to outside service providers and provides monthly maintenance and airtime billing. Furthermore, Communication provides County departments with countywide radio and microwave communication and related services for both routine and emergency operations.

WORKLOAD INDICATORS

	1999/00** <u>ACTUAL</u>	2000/01** <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Inventory - # of Radio Units	875	850	636*	620*
Maint. - Radios and Related Equip.	650	620	414*	415*
Monitoring Functions:				
NEC Telephone Inventory	2,635	2,650	2,675	2,213
Pagers	344	360	296	299
Voice Mail Boxes	600	625	900	900
Cellular Telephones	0	293	433	505
Departmental Billing:				
Telephone System	86	90	90	90
Cellular	33	35	37	41
Pager	36	40	40	36
Telephone Repair Orders	725	750	775	780
Telephone Moves, Adds, & Changes	290	300	310	350

*The decrease in the number of mobile radios is due to departments purchasing cellular telephones to replace the mobile/portable radios.

SALARIES AND EMPLOYEE BENEFITS

	2000/01* <u>ALLOCATED</u>	2001/02* <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Communications Asst.	0	0	0	0
Communications Coordinator	0	0	0	1
Account Clerk I/II	0	0	0	1
TOTAL FULL-TIME & V/S	0	0	0	2
<u>Extra Help</u>				
EH Account Clerk I/II	0	0	0	0
TOTAL F.T.E.	0	0	0	0
TOTAL ALLOCATED	0	0	0	2
TOTAL BUDGETED	0	0	0	2

**Numbers for Workload Indicators and Salaries and Employee Benefits, reflect history of Budget Units 15000 and 15100 while being maintained in the General Fund.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 OPERATION OF INTERNAL SERVICE FUND
 OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2002-2003

FUND TITLE: COMMUNICATIONS
 SERVICE ACCT: COMMUNICATIONS

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED ESTIMATES 2002-2003 (4)	APPROVED ESTIMATES 2002-2003 (5)
OPERATING INCOME:				
CHARGES FOR SERVICES			949,381	975,381
TOTAL OPERATING INCOME			949,381	975,381
OPERATING EXPENSES:				
SALARIES & EMPLOYEE BENEFITS			89,245	89,245
SERVICES & SUPPLIES			899,273	899,352
TOTAL OPERATING EXPENSES			988,518	988,597
NET OPERATING INCOME (LOSS)			-39,137	-13,216
NON-OPERATING REVENUE:				
USE OF MONEY & PROPERTY			13,216	13,216
OTHER REVENUE			0	0
TOTAL NON-OPERATING REVENUE			13,216	13,216
NET INCOME (LOSS)			-25,921	0
FIXED ASSETS			0	0
RETAINED EARNINGS			0	0

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE CASH BASIS OF ACCOUNTING TO CONTROL CASH RECEIPTS AND DISBURSEMENTS, AND THEREFORE, THE AMOUNTS WILL NOT AGREE WITH THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) WHICH IS PREPARED ON THE ACCRUAL BASIS. RETAINED EARNINGS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2001-2002 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2002 IS COMPLETED.

SALARIES AND EMPLOYEE BENEFITS (continued)

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

SERVICES AND SUPPLIES

This category is increased based on Rents and Leases for the lease/purchase of a new Call Accounting System that will capture data from the county PBX (Telephone) system and convert the information into usable billing information for county departments. Communications has increased due to increases in paging services, cellular services and toll charges, and telephone services and toll charges. Maintenance - Equipment increased due to increased maintenance costs for maintenance for the County telephone voice processing system, mobile radios, repeaters, and controllers. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This account has been established to collect revenues from charges associated with the cost of operating and maintaining the county telephone and radio systems and commissions from public pay telephones installed in County building or on county property.

POLICY IMPLICATIONS

None.

VARIANCE

None.

75800 CENTRAL DUPLICATING

Under the direction of the General Services Director the Central Duplicating function provides printing and reproduction services to County departments. These services include composition work, darkroom technology, and developing negatives, and making plates and production copy work. The department also prints forms, envelopes, postcards, NCR snap-out forms, letters, books, and pamphlets.

In addition to the work performed for County departments, work is also completed for the City of Merced and other governmental agencies on a fee for service basis with County departments receiving priority.

EXECUTIVE'S COMMENT

As this is an intergovernmental service fund (ISF), rates for services will be adjusted in July in coordination with the Auditor-Controller establishing operating stability in cash levels throughout the entire fiscal year.

As an ISF, the department's expenditures must remain within its available revenues. The department's FY 02/03 estimated revenues exceed requested appropriations.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Impressions 1250-1850	2,245,564	1,386,526	1,500,00	2,000,000
Repeats-No Revisions	465	416	450	450
Jobs Completed	650	536	600	650
Impressions-Xerox 1090	5,000,000	5,200,000	*0	0
IS 70 Impressions	4,324,273	4,295,879	**0	0
IS 110 Impressions	5,136,622	5,298,437	5,328,816	5,500,000
No. of Originals Run - Kodak	70,000	80,000	0	0
No. Originals Processed - IS 70	59,988	61,250	65,000	0
No. Originals Processed - IS 110	69,873	72,658	80,000	81,000
No. of Typeset Forms	368	405	400	500
Deliveries	9,564	11,984	11,434	12,000

*Equipment replacement

** IS 70 replaced by IS 110

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Duplicating Shop Manager	1	1	1	1
Offset Equip. Op. I/II	3	3	3	3
Delivery Driver V/S	1	0	0	0
Delivery Driver	0	1	1	1
Graphic Arts Tech I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & V/S	6	6	6	6
TOTAL ALLOCATED	6	6	6	6
TOTAL BUDGETED	6	6	6	6

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

SERVICES AND SUPPLIES

This category has increased due to additional copier paper and copying costs based on current year-end estimates, leases, and maintenance for the department's copiers. Currently, there is an outstanding balance of

COUNTY OF MERCED
 STATE OF CALIFORNIA
 OPERATION OF INTERNAL SERVICE FUND
 OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2002-2003

FUND TITLE: CENTRAL SUPPT SVCS
 SERVICE ACCT: CENTRAL SUPPT SVCS

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED ESTIMATES 2002-2003 (4)	APPROVED ESTIMATES 2002-2003 (5)
OPERATING INCOME:				
CHARGES FOR SERVICES	577,595	742,656	898,131	962,205
TOTAL OPERATING INCOME	577,595	742,656	898,131	962,205
OPERATING EXPENSES:				
SALARIES & EMPLOYEE BENEFITS	166,609	169,441	258,770	258,770
SERVICES & SUPPLIES	435,408	575,564	641,109	705,394
TOTAL OPERATING EXPENSES	602,017	745,005	899,879	964,164
NET OPERATING INCOME (LOSS)	-24,422	-2,349	-1,748	-1,959
NON-OPERATING REVENUE:				
USE OF MONEY & PROPERTY	898	717	600	600
OTHER REVENUE	7,297	27,890	25,000	25,000
TOTAL NON-OPERATING REVENUE	8,195	28,607	25,600	25,600
NET INCOME (LOSS)	-16,227	26,258	23,852	23,641
FIXED ASSETS	1,406	0	0	0
RETAINED EARNINGS	0	0	0	0

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE CASH BASIS OF ACCOUNTING TO CONTROL CASH RECEIPTS AND DISBURSEMENTS, AND THEREFORE, THE AMOUNTS WILL NOT AGREE WITH THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) WHICH IS PREPARED ON THE ACCRUAL BASIS. RETAINED EARNINGS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2001-2002 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2002 IS COMPLETED.

SERVICES AND SUPPLIES (Continued)

\$28,239 from FY 93/94, \$7,659 for FY 94/95, and \$5,940 from 97/98, and \$59,535 from FY 01/02 owed for Cost Allocation Charges. The department is working with the Auditor to set up a repayment plan for the prior years outstanding cost allocations to reduce these outstanding balances. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This budget unit is offset by revenue it charges for services to all funds and agencies.

POLICY IMPLICATIONS

With the advent of scanning technology and newer, more cost effective copier technology for both color and black and white, departments are now able to support their internal organization with their daily reproduction needs. This reduces the department's turn-around time and allows them to distribute their material to clients and the public more quickly. In addition, based on this new technology, the copy and printing market has become extremely competitive and the costs for utilizing local businesses are now comparable to that of Central Duplicating.

At this time, the Director of General Services and his staff are exploring different technologies and methodologies to redefine Central Duplicating's primary mission and direct the department down a new path utilizing the latest in technology to support county departments long term needs with documentation imaging and records storage but still provide printing and reproduction services to County departments, including other governmental agencies. Recommendations will be provided at Final Budget.

VARIANCE

None.

75900 INSURANCE POOL

During FY 00/01 Final Budget Hearings, the Board of Supervisors established this budget unit as an accounting mechanism for the various Insurance Trust Funds within the County. Funds for this budget unit come from the trust funds in which insurance funds and proceeds have accumulated over the years.

EXECUTIVE'S COMMENT

The Insurance Pool fund was created by bringing together the various insurance trust funds together into one (1) budget unit. Included are Auto, Malpractice, Workers Compensation, General Liability and Employee Health, Dental, Vision and Life Insurance. Prior to creating this unit, claims against the County were paid out of the trust funds. This unit will provide a mechanism for payment of claims and tracking through the County Budget System.

SERVICES AND SUPPLIES

This category includes appropriations for Auto Physical Damage, Malpractice, Workers Compensation, General Liability and Employee Health, Vision and Life Insurance. Overall this category is increased for FY 02/03 due primarily for increases to insurance rates for active and retired employees. This amount may be adjusted during the year based on changes in insurance rates and actual charges.

OTHER CHARGES

This category includes appropriations for Claims and is increased for FY 02/03 based on prior year actual amounts.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is increased for FY 02/03 and includes Other Revenue Insurance Proceeds, Employee Benefit Payments, and interest on deposits with the County Treasurer.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2002-2003

FUND TITLE: INSURANCE POOL
SERVICE ACCT: RISK FINANCING

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED ESTIMATES 2002-2003 (4)	APPROVED ESTIMATES 2002-2003 (5)
OPERATING INCOME:				
INSURANCE ALLOCATIONS	31,241,036	22,758,216	27,862,067	27,862,067
TOTAL OPERATING INCOME	31,241,036	22,758,216	27,862,067	27,862,067
OPERATING EXPENSES:				
SALARIES & EMPLOYEE BENEFITS	1,272	6,625	0	0
SERVICES & SUPPLIES	14,664,310	17,668,276	21,423,309	21,423,309
OTHER CHARGES	5,648,190	5,098,959	6,629,000	6,629,000
TOTAL OPERATING EXPENSES	20,313,772	22,773,860	28,052,309	28,052,309
NET OPERATING INCOME (LOSS)	10,927,264	-15,644	-190,242	-190,242
NON-OPERATING REVENUE:				
INTEREST	644,182	439,943	548,000	548,000
OTHER REVENUE	0	58,371	0	0
TOTAL NON-OPERATING REVENUE	644,182	498,314	548,000	548,000
NET INCOME (LOSS)	11,571,446	482,670	357,758	357,758
FIXED ASSETS	0	0	0	0
RESERVED FOR RISK LIABILITY	592,999	1,050,000	1,400,000	1,400,000

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE CASH BASIS OF ACCOUNTING TO CONTROL CASH RECEIPTS AND DISBURSEMENTS, AND THEREFORE, THE AMOUNTS WILL NOT AGREE WITH THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) WHICH IS PREPARED ON THE ACCRUAL BASIS. RETAINED EARNINGS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2001-2002 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2002 IS COMPLETED.

ENTERPRISE FUNDS

75000 MEDICAL FACILITY LEASE OPERATIONS

On January 1, 1997, daily operations of Merced Community Medical Center were transferred to Sutter Health through a comprehensive lease agreement. The lease agreement was for 20 years with four, ten-year renewal options. The lease payments from Sutter Health to the County were \$120,000 annually. The most significant benefits for the County under this lease were that Sutter Health assumed the County's liability for indigent health care services under Section 17000 of the Welfare and Institutions Code beyond the dollar amounts available from the County under the Health Realignment and State of California Extended Access Program estimated to be \$4 million each year. In June 2000, Sutter Health and Mercy Hospital/Catholic Healthcare West (CHW) requested approval from the County for Sutter to assign its responsibilities under the lease to Mercy/CHW. With Board approval, negotiations ensued among the parties with revised and restated lease agreements approved in November 2000. The California Attorney General subsequently reviewed and approved the transaction and the transfer of operations from Sutter to Mercy/CHW occurred on April 1, 2001. Mercy/CHW continues to pay \$120,000 in annual lease payments and extended its obligation to provide indigent health care services for 31 years while the County is obligated to make available 19% of the total Health Realignment dollars received by the County each fiscal year to reimburse Mercy/CHW for those services with all costs in excess of those dollars being absorbed by Mercy/CHW. Mercy/CHW plans to build a new hospital in North Merced in approximately 2007, and the former Merced Community Medical Center (MCMC) will revert back to the County. Mercy/CHW will continue to provide outpatient and indigent health care services in South Merced at or near the MCMC site after construction of the new hospital. During Final Budget for FY 98/99, the Board took action to include debt service for the new Public Health Facility in this budget unit.

WORKLOAD INDICATORS

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category previously included Professional and Special Services for negotiations with Mercy/CHW. Since the transaction is completed and the transfer of operations has taken place, no appropriations are budgeted for FY 01/02.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is for the debt service associated with the new Public Health Facility and is slightly increased.

CAPITAL ASSETS

None.

REVENUE

This category reflects the annual lease payments from Mercy/CHW to the County and is budgeted at the same level. Interest Revenue is also reflected in this category.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 OPERATION OF ENTERPRISE FUND
 OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2002-2003

FUND TITLE: HOSPITAL
 SERVICE ACCT: MEDICAL FACILITY LEASE

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED ESTIMATES 2002-2003 (4)	APPROVED ESTIMATES 2002-2003 (5)
OPERATING INCOME:				
CHARGES FOR SERVICES	120,000	120,000	120,000	120,000
TOTAL OPERATING INCOME	120,000	120,000	120,000	120,000
OPERATING EXPENSES:				
SERVICES & SUPPLIES	215,888	0	0	0
TOTAL OPERATING EXPENSES	215,888	0	0	0
NET OPERATING INCOME (LOSS)	-95,888	120,000	120,000	120,000
NON-OPERATING REVENUE:				
USE OF MONEY & PROPERTY	163,795	112,969	25,000	25,000
OTHER REVENUE	215,888	1,244	0	0
TOTAL NON-OPERATING REVENUE	379,683	114,213	25,000	25,000
NON-OPERATING EXPENSES:				
OTHER CHARGES	0	0	0	0
OPERATING TRANSFERS-OUT	163,622	168,117	2,823,485	2,823,485
TOTAL NON-OPERATING EXPENSES	163,622	168,117	2,823,485	2,823,485
NET INCOME (LOSS)	120,173	66,096	-2,678,485	-2,678,485
LONG TERM DEBT PROCEEDS	0	0	1,258,220	1,258,220
FIXED ASSETS	0	0	0	0
RETAINED EARNINGS	19,062,255	18,530,000	16,510,000	16,510,000

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE CASH BASIS OF ACCOUNTING TO CONTROL CASH RECEIPTS AND DISBURSEMENTS, AND THEREFORE, THE AMOUNTS WILL NOT AGREE WITH THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) WHICH IS PREPARED ON THE ACCRUAL BASIS. RETAINED EARNINGS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2001-2002 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2002 IS COMPLETED.

75100 SOLID WASTE

The Solid Waste Enterprise operates under a joint powers agreement overseen by the Solid Waste Advisory Board. Board members include members of the Board of Supervisors and City Council members from each city in the County. The Solid Waste Enterprise is self-supporting with revenue coming from the operation of two landfill sites. The Resource Recovery Program is responsible for removing as much recoverable material from the solid waste flow as possible and for encouraging recycling and community clean-up programs to further reduce solid waste quantities. Major capital improvement projects at the landfill sites are tracked in Budget Unit 75400.

EXECUTIVE'S COMMENT

Solid Waste operations continue to be heavily impacted by state and federal legislation, which controls the operation of landfill sites. In 1996, the U.S. Environmental Protection Agency issued an order for the regulation of emissions of non-methane organic compounds or volatile organic compounds from solid waste landfill sites. Compliance with the new rule has resulted in the need for surface emission testing over the entire surface area of the Highway 59 landfill. The Billy Wright site is exempt at this time because of its smaller size. During FY 00-01 the expansion of the Highway 59 landfill began, and is expected to continue throughout FY 02/03.

The Solid Waste division is responsible for the development and management of recycling and diversion programs at landfill facilities to help achieve the State required 50% diversion of waste. Merced County, along with many other agencies throughout California, continues to expand recycling and diversion programs to comply with this requirement.

The State has also issued regulations that require landfill operators to demonstrate they have the financial resources to take corrective action for possible releases of contaminants to ground water, surface water or unsaturated zones. Such corrective action could include the design and construction of a treatment system and monitoring of contamination levels. A trust fund to address any future problems, which might occur, has been established.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Tons of refuse received	218,725	220,599	223,000	225,000
No. of transactions	94,672	102,914	108,000	110,000
Statements prepared/mailed	2,320	1,812	1,728	1,850
Recycled materials (tons)	21,622	30,673	34,000	36,000

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Dep. Dir. PW-Solid Waste	1	1	1	1
Int. Waste Prog. Mgr.	1	1	1	1
Solid Waste Manager	1	1	1	1
Support Svcs. Analyst I/II	1	1	1	1
Landfill Supv.	2	4	4	4
Landfill Equipment Op.	9	11	13	13
Landfill Equipment Op.-VS	2	2	0	0
Resource Recovery Supv.	1	0	0	0
Land. Maint. Wkr I/II	11	13	13	13
Land. Maint. Wkr I/II-VS	1	1	1	1
Accounting Technician	1	1	1	1
Account Clerk I/II	1	1	1	1
Scale House Attendant	2	3	3	3
Scale House Attendant-VS	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	36	42	42	42

COUNTY OF MERCED
 STATE OF CALIFORNIA
 OPERATION OF ENTERPRISE FUND
 OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2002-2003

FUND TITLE: SOLID WASTE
 SERVICE ACCT: SOLID WASTE DISPOSAL

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED ESTIMATES 2002-2003 (4)	APPROVED ESTIMATES 2002-2003 (5)
OPERATING INCOME:				
CHARGES FOR SERVICES	6,040,751	6,175,849	6,250,000	6,250,000
SALES	39,466	40,191	30,000	30,000
TOTAL OPERATING INCOME	6,080,217	6,216,040	6,280,000	6,280,000
OPERATING EXPENSES:				
SALARIES & EMPLOYEE BENEFITS	1,789,356	2,006,549	2,576,743	2,576,743
SERVICES & SUPPLIES	2,731,173	3,243,812	4,298,260	4,361,789
TOTAL OPERATING EXPENSES	4,520,529	5,250,361	6,875,003	6,938,532
NET OPERATING INCOME (LOSS)	1,559,688	965,679	-595,003	-658,532
NON-OPERATING REVENUE:				
USE OF MONEY & PROPERTY	534,165	371,218	500,000	500,000
OTHER REVENUE	36,227	36,869	30,500	30,500
TOTAL NON-OPERATING REVENUE	570,392	408,087	530,500	530,500
NON-OPERATING EXPENSES:				
OTHER CHARGES	130,050	123,197	78,567	78,567
TOTAL NON-OPERATING EXPENSES	130,050	123,197	78,567	78,567
NET INCOME (LOSS)	2,000,030	1,250,569	-143,070	-206,599
LONG TERM DEBT PROCEEDS	0	0	212,000	212,000
LONG TERM DEBT PAYMENT	121,565	128,058	2,011,083	2,011,083
FIXED ASSETS	403,467	1,860,111	5,457,500	2,457,500
RETAINED EARNINGS	19,774,325	20,000,000	19,000,000	19,000,000

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE CASH BASIS OF ACCOUNTING TO CONTROL CASH RECEIPTS AND DISBURSEMENTS, AND THEREFORE, THE AMOUNTS WILL NOT AGREE WITH THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) WHICH IS PREPARED ON THE ACCRUAL BASIS. RETAINED EARNINGS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2001-2002 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2002 IS COMPLETED.

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
<u>Extra Help</u>				
EH Landfill Equip. Op.	2	1	1	1
EH Scale House Attendant	0	0.5	0.5	0.5
EH Landfill Maintenance Worker I/II	2	3	3	3
EH Laborer	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>
TOTAL F.T.E.	7.75	8.25	8.25	8.25
TOTAL ALLOCATED	43.75	49.25	49.25	49.25
TOTAL BUDGETED	43.75	49.25	49.25	49.25

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

For FY 02/03 the department is requesting to change two (2) variable shift Landfill Equipment Operators to full-time. This request is recommended pending further review at Final Budget.

SERVICES AND SUPPLIES

Overall this category is increased for FY 02/03. General Liability is increased based on current and projected Countywide claims. Maintenance-Structure Improvement and Grounds is increased for necessary pumps and litter fences at landfills in accordance with regulations. Rents and Leases Equipment is increased based on full year costs of leased equipment acquired during FY 01/02.

OTHER CHARGES

This category provides for loan payments associated with debt financing through the CSAC Pool Loan for several capital projects. It is increased for the payoff of a loan entered into in 1992.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84012	Service Truck with Boom	\$ 100,000	\$ 100,000	\$ 100,000
84013	3 Computers	10,000	10,000	10,000
84014	3 Roll Off Bins	15,000	15,000	15,000
84018	PID/FID Multi Gas Detector	15,000	15,000	15,000
84019	Integrated Tool Carrier	140,000	140,000	140,000
84021	Grizzly Screen	25,000	25,000	25,000
84030	2 Portable Air Compressor	5,000	5,000	5,000
84031	Welder Generator Set	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
TOTAL		\$313,500	\$313,500	\$ 313,500

The Service Truck is needed to facilitate the maintenance and repair of vehicles and equipment by staff. The Computers are to replace outdated models. The Roll-Off Bins are needed to storing and transporting recycling materials. The Multi Gas Detector is required for compliance with air and waster testing regulations. The Integrated Tool Carrier is a replacement. The Grizzly Screen is needed for sorting and sizing of materials for the recycling program. The Portable Air Compressors are replacements for older models. The Welder Generator Set is for the requested Service Truck to allow for on-site repairs. The requested fixed assets are recommended pending further review at Final Budget.

REVENUE

Revenue is decreased based on interest earned on deposits with the County Treasurer and projected disposal fees to be received.

POLICY IMPLICATIONS

None.

VARIANCE

None.

75400 SOLID WASTE - CAPITAL IMPROVEMENT PROJECTS

This budget unit is established in FY 94/95 to track major capital improvement projects at the two-landfill sites. Funding for projects approved in FY 00/01 will be encumbered. For FY 02/03 a new account is requested for the construction of waste management and infrastructure associated with the HWY-59 northern landfill expansion. The project will consist of the construction of Phase 6a for the disposal of solid waste, leachate pond and storm-water detention basin.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
87388 HWY 59 Cell 6A Construction	<u>\$ 5,144,000</u>	<u>\$ 5,144,000</u>	<u>\$ 2,144,000</u>
TOTAL	<u>\$ 5,144,000</u>	<u>\$ 5,144,000</u>	<u>\$ 2,144,000</u>

This project will consist of the construction of Phase 6a for the disposal of solid waste, leachate pond and storm-water detention basin. Funding for this project is available in the Solid Waste Enterprise Fund.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

75200 CASTLE AIRPORT DEVELOPMENT CENTER

After the closure of Castle Air Force Base in 1995, the Castle Joint Powers Authority (CJPA) assumed responsibility for the successful conversion of the former base to civilian use. During FY 99/00, the City of Merced and the City of Atwater withdrew from the CJPA, and the County of Merced requested and received recognition from the Secretary of Defense as the successor Local Redevelopment Authority. At FY 00/01 Final Budget Hearings, the Board established Budget Unit 75200 as an operating division of the Public Works Department.

EXECUTIVE'S COMMENT

Castle Airport Development Center was established in September 2000 to provide leadership and management for the operation of Castle Airport. For FY 00/01, an initial budget was established, based on figures from the Joint Powers Authority and included estimated revenues of approximately \$1.4 million primarily derived from Property Rents and Leases.

In FY 01/02, the General Fund provided \$450,000 of support to the Castle Enterprise Fund: \$100,000 for operational expenses and \$350,000 for an Instrument Landing System. The Proposed Budget includes a total of \$450,000 of General Fund support: \$300,000 for operational expenses, \$50,000 for the cash match on a Federal grant for the installation of Airfield Signage and needed runway and taxiway markings for compliance with FAA regulations, and \$100,000 for lease negotiations in regards to Building 175.

This division made great strides toward establishing viable rents and leases with existing and prospective tenants. Extensive work has been done on the metering of water and utility uses by building, and in the negotiation of water and sewer rates. Currently Fire Protection is provided by the City of Atwater, however, negotiations continue whether to continue this contract and the feasibility of other options. During FY 01/02, a contract was awarded for installation of Fiber-Optic cables and the demolition of several unusable buildings on the site based on a Grant from the EDA. This project continues for FY 02/03.

	1999/00	2000/01	2001/02	2002/03
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EXTENDED</u>	<u>RECOMMENDED</u>
Leases Administered	N/A	48	48	54
Grants Administered	N/A	2	2	2
Deposits Processed	N/A	208	208	208
Board Agenda Items	N/A	25	25	30
Bldg/Fac Inspected & Maintained	N/A	243	243	200
Sewer Accounts Administered	N/A	61	61	70
Water Accounts Administered	N/A	71	71	80

SALARIES AND EMPLOYEE BENEFITS

	2000/01	2001/02	2002/03	2002/03
	<u>ALLOCATED</u>	<u>ALLOCATED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Castle Airport Manager	0	1	1	1
Castle Real Property/Leasing Agent	0	1	1	1
Castle Admin Services Manager	1	1	1	1
Fiscal Services Supervisor	1	1	1	1
Accounting Assistant	1	1	1	1
Administrative Assistant I/II	3	2	2	1
Property and Facility Maint Mgr	1	0	0	0
Maintenance Crew Leader	1	1	1	1
Maintenance Electrician	1	1	1	1
Maintenance Worker	1	1	1	1
Grounds and Equip Maint Tech	1	0	0	0
Groundskeeper I/II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	13	12	12	11

COUNTY OF MERCED
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2002-2003

FUND TITLE: CASTLE AIRPORT
SERVICE ACCT: AIRPORT DEVELOPMENT

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED ESTIMATES 2002-2003 (4)	APPROVED ESTIMATES 2002-2003 (5)
OPERATING INCOME:				
CHARGES FOR SERVICES	65,142	87,495	79,234	93,650
RENTS	763,012	997,096	992,673	992,673
TOTAL OPERATING INCOME	828,154	1,084,591	1,071,907	1,086,323
OPERATING EXPENSES:				
SALARIES & EMPLOYEE BENEFITS	421,693	533,743	628,011	628,011
SERVICES & SUPPLIES	1,071,703	1,006,250	1,353,909	1,353,909
TOTAL OPERATING EXPENSES	1,493,396	1,539,993	1,981,920	1,981,920
NET OPERATING INCOME (LOSS)	-665,242	-455,402	-910,013	-895,597
NON-OPERATING REVENUE:				
LICENSES & PERMITS	136,081	252,968	189,350	225,350
INTEREST	42,139	17,204	11,000	11,000
AID FROM OTHER GOVT AGENCY	88,050	1,130,640	10,000	6,146,784
OTHER REVENUE	62,248	74,524	20,000	20,000
OPERATING TRANSFERS IN	0	450,000	450,000	450,000
TOTAL NON-OPERATING REVENUE	328,518	1,925,336	680,350	6,853,134
NON-OPERATING EXPENSES:				
TOTAL NON-OPERATING EXPENSES	0	0	0	0
NET INCOME (LOSS)	-336,724	1,469,934	-229,663	5,957,537
FIXED ASSETS	7,038	1,234,655	401,062	726,128
RETAINED EARNINGS	438,854	1,750,000	1,500,000	1,500,000

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE CASH BASIS OF ACCOUNTING TO CONTROL CASH RECEIPTS AND DISBURSEMENTS, AND THEREFORE, THE AMOUNTS WILL NOT AGREE WITH THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) WHICH IS PREPARED ON THE ACCRUAL BASIS. RETAINED EARNINGS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2001-2002 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2002 IS COMPLETED.

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
<u>Extra Help</u>				
Extra Help Water Treatment Tech	.5	.5	.5	.5
Extra-Help Groundskeeper	<u>.0</u>	<u>.5</u>	<u>.5</u>	<u>.5</u>
TOTAL F.T.E.	0.5	1.0	1.0	1.0
TOTAL ALLOCATED	13.5	13.0	13.0	12.0
TOTAL BUDGETED	13.5	13.0	13.0	12.0

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

For FY 02/03 the department is requesting to delete one (1) vacant Castle Administrative Assistant. This request is recommended pending further review at Final Budget.

SERVICES AND SUPPLIES

Overall this category is increased due primarily to Insurance and Insurance General Liability is increased based on current and projected Countywide claims. Maintenance-Equipment and Maintenance Equipment-Auto is increased for needed repairs to equipment acquired from the Air Force. Special Department Expense-Cost allocation Plan is increased based on estimates.

OTHER CHARGE

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
87385 Pavement Markings	\$114,850	\$114,850	\$114,850
87386 Install Airfield Signage	286,212	286,212	286,212
83605 Fiber optics Bldg 34	0	0	14,416
83601 Airfield Infra/Improvement	<u>0</u>	<u>0</u>	<u>310,650</u>
TOTAL	\$401,062	\$401,062	\$726,128

The Pavement Marking is needed for the taxiways and runway in accordance with FAA requirements and regulations. The Airfield Signage is needed to comply with FAA regulations and to attract aviation related businesses to Castle. These projects are to be funded through a Federal Grant with the County providing a cash match of \$50,000.

REVENUE

Overall revenue is decreased from FY 02/03 due to reductions in Aid From Other Government Agencies and Federal Aid for Construction due to one-time revenue received in FY 01/02. This category includes revenue received from leases and franchise agreements with tenants, utility connections, and State funding. Operating Transfers In of \$450,000 in General Fund support is included pending further review at Final Budget.

POLICY IMPLICATIONS

None.

VARIANCE

None.

75300 COUNTYWIDE TRANSIT

During FY 94/95, a Joint Powers Authority (JPA), similar to the Solid Waste JPA, was established for the purpose of operating a single public transit system throughout the County. The JPA began operation in FY 96/97. Creating the single system involved consolidation of the existing transit systems operated by the County (MARTS), City of Merced and City of Los Banos. The new consolidated system is called "The Bus".

EXECUTIVE'S COMMENT

The JPA agreement provides for the County to manage "The Bus" and provide vehicle maintenance. Daily operations, including dispatch, drivers, fuel, and vehicle liability insurance are provided under a contract with Merced Transportation Company. Saturday Service began in FY 99/00 and continues.

During FY 01/02, specifications and bids were received for the construction of a new transit facility to be completed during FY 02/03. The current Contract with Merced Transportation Company expires on June 30, 2003. It is anticipated that Request For Proposals for Contracted Services for a five (5) year contract will be distributed in September 2002, and recommendations will be brought to the Board in December 2002 for service beginning in July 2003.

WORKLOAD INDICATORS

	1999/00 <u>ACTUAL</u>	2000/01 <u>ACTUAL</u>	2001/02 <u>EXTENDED</u>	2002/03 <u>PROJECTED</u>
Passengers	720,179	671,153	699,800	722,200
Vehicle Miles of Service	1,209,708	1,155,639	1,117,000	1,170,000
Vehicle Service Hours	66,565	62,629	61,150	69,130
<u>Transit Service Route Segments</u>				
Fixed Route-Urban	9	10	10	10
Dial-a-Ride-Urban	4	5	5	5
Fixed Route-Rural	6	8	9	9
Dial-a-Ride-Rural	9	9	8	8

SALARIES AND EMPLOYEE BENEFITS

	2000/01 <u>ALLOCATED</u>	2001/02 <u>ALLOCATED</u>	2002/03 <u>RECOMMENDED</u>	2002/03 <u>APPROVED</u>
Transit Manager	1	1	1	1
Assistant Transportation Manager	1	1	1	1
Staff Services Analyst	0	0	0	1
Typist Clerk I/II - VS	1	1	1	1
Program Assistant	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	3	4	4	5
TOTAL ALLOCATED	3	4	4	5
TOTAL BUDGETED	3	4	4	5

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments, recommendations from Actuarial studies for retirement, and State recommendations for the allocation of workers' compensation charges.

During FY 01/02, the Board authorized the addition of one (1) Program Assistant. For FY 02/03, the division is requesting to add one (1) Staff Services Analyst. The request is recommended pending further review at Final Budget.

SERVICES AND SUPPLIES

This category is increased primarily due to higher costs for contracted service due to the new contract and Maintenance-Equipment for expenditures related to the maintenance and repair of busses. Special Department Expense-Cost Allocation Plan is increased based on estimates.

COUNTY OF MERCED
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2002-2003

FUND TITLE: COUNTYWIDE TRANSIT
SERVICE ACCT: TRANSIT ENTERPRISE

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED ESTIMATES 2002-2003 (4)	APPROVED ESTIMATES 2002-2003 (5)
OPERATING INCOME:				
CHARGES FOR SERVICES	637,089	733,206	790,000	790,000
TOTAL OPERATING INCOME	637,089	733,206	790,000	790,000
OPERATING EXPENSES:				
SALARIES & EMPLOYEE BENEFITS	197,919	223,308	291,765	291,765
SERVICES & SUPPLIES	3,658,047	3,784,582	4,502,853	4,532,717
TOTAL OPERATING EXPENSES	3,855,966	4,007,890	4,794,618	4,824,482
NET OPERATING INCOME (LOSS)	-3,218,877	-3,274,684	-4,004,618	-4,034,482
NON-OPERATING REVENUE:				
TAXES	2,150,699	2,573,144	2,707,975	3,200,295
USE OF MONEY & PROPERTY	35,579	27,053	13,892	13,892
AID FROM OTHER GOVT. AGENCIES	2,168,256	2,506,144	2,298,324	2,607,524
OTHER REVENUE	35,210	56,284	67,630	67,630
TOTAL NON-OPERATING REVENUE	4,389,744	5,162,625	5,087,821	5,889,341
NON-OPERATING EXPENSES:				
OTHER CHARGES	9,793	7,587	0	91,904
TOTAL NON-OPERATING EXPENSES	9,793	7,587	0	91,904
NET INCOME (LOSS)	1,161,074	1,880,354	1,083,203	1,762,955
LONG TERM DEBT PROCEEDS	0	30,001	0	2,188,817
FIXED ASSETS	795,800	2,452,304	1,110,000	1,110,000
RETAINED EARNINGS	61,044	750,000	1,000,000	1,000,000

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE CASH BASIS OF ACCOUNTING TO CONTROL CASH RECEIPTS AND DISBURSEMENTS, AND THEREFORE, THE AMOUNTS WILL NOT AGREE WITH THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) WHICH IS PREPARED ON THE ACCRUAL BASIS. RETAINED EARNINGS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2001-2002 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2002 IS COMPLETED.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

			<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84023	4	Thirty-Five (35) Passenger Busses	\$1,080,000	\$1,080,000	\$1,080,000
84024	1	Full-size Sedan	25,000	25,000	25,000
84026	1	Information Kiosk	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
		TOTAL	\$1,110,000	\$1,110,000	\$1,110,000

The requested buses are needed for additional routes and services in preparation for the opening of U.C. Merced. These buses are funded from Federal and State transportation grants. The Sedan is an additional vehicle for the Staff Analyst Position. The Information Kiosk will be at the Atwater Center to provide the public with route information.

REVENUE

Transit revenues are from State and Federal Funds, contracts with cities, farebox revenue, advertising, and anticipated grant funds. Overall revenue is increased due primarily to anticipated increases in Federal funding and LTF for operational expenses, grants to purchase buses, and for construction of the new transit facility. Sales and Use Tax-Local Transportation funding is anticipated to increase for FY 02/03.

POLICY IMPLICATIONS

None.

VARIANCE

None.

OTHER FUNCTIONS

COUNTY OF MERCED
 STATE OF CALIFORNIA
 STATUS OF EXPENDITURES FROM BOND PROCEEDS
 FOR FISCAL YEAR 2002-2003

DESCRIPTION ISSUE-FUND-PROJECT IDENTIFICATION (1)	AMOUNT OF BONDS AUTHORIZED (2)	AMOUNT OF BONDS SOLD TO DATE (3)	TOTAL ACTUAL OR ESTIMATED PROJECT COST (4)	TOTAL EXPENDITURES AS OF JUNE 30, 2002	
				FROM BOND PROCEEDS (5)	FROM OTHER SOURCES (6)
1915 ACT BONDS					
ASHLEY ESTATES FUND	1,230,000	1,230,000	1,210,000	1,210,000	0
PLANADA STORM DRNGE FUND	1,340,016	1,340,016	1,340,016	1,340,016	0
SANTA NELLA FUND	2,845,000	2,845,000	2,617,022	2,617,022	0
PENSION OBLIGATION					
PENSION OBLIGATION BD FD	63,070,000	63,070,000	63,070,000	63,070,000	0

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SUMMARY OF COUNTY BUDGET
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

DISTRICT AND FUND (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2002 (2)	CANCELLATION OF PRIOR YEAR RESERVES/ DESIGNATIONS (3)	ESTIMATED ADDITIONAL FINANCING SOURCES (4)	TOTAL AVAILABLE FINANCING (5)	ESTIMATED FINANCING USES (6)	PROVISIONS FOR RESERVES &/OR DESIGNATIONS (NEW OR INCR.) (7)	TOTAL FINANCING REQUIREMENTS (8)
ALMOND ESTATES LT-DR ZONE 108	13,518	3,106	8,460	25,084	25,084		25,084
ALMOND GROVE DR ZONE 204	3,727	182	2,461	6,370	6,370		6,370
ALMOND MEADOWS DR MAINT ZONE 319	9,033	807	2,189	12,029	12,029		12,029
ALMOND TREE ESTATES DR ZONE 114	22,349	1,621	4,980	28,950	28,950		28,950
ALMONDWOOD ESTATES LT-DR ZONE 203	10,718		2,129	12,847	11,476	1,371	12,847
AMERICAN HERITAGE DR ZONE 323	11,471		4,086	15,557	11,343	4,214	15,557
ASHE TRACT LT ZONE 218	1,987	551	2,917	5,455	5,455		5,455
ASHLEY ESTATES DR ZONE 116	11,168		2,977	14,145	13,335	810	14,145
ATWATER ACRES LT-DR ZONE 212	225	36	372	633	633		633
B & B RANCHEROS LT-DR ZONE 217	11,616	7,422	600	19,638	19,638		19,638
B & B RANCHEROS 2 LT-DR ZONE 220	15,537		3,725	19,262	18,949	313	19,262
BEACHWOOD DRIVE LT ZONE 221	23,600	2,351	30,403	56,354	56,354		56,354
BISPO ESTATES LT-DR ZONE 234	10,997	2,936	5,331	19,264	19,264		19,264
BLACK RASCAL LT ZONE 215	1,123	82	723	1,928	1,928		1,928
BLOSSOM STREET LT ZONE 402	13,665	4,380	12,145	30,190	30,190		30,190
BRIDGET COURT DR-MAINT ZONE 232	2,911	275	910	4,096	4,096		4,096
BUHACH PARK EST LT-DR ZONE 226	9,528		2,118	11,646	11,545	101	11,646
CAMDEN PL LANDSCAPE ZONE 117	2,138		1,761	3,899	2,900	999	3,899
CHAMPAGNE ESTATES DR ZONE 231	10,386		2,469	12,855	12,413	442	12,855
COUNTRY CLUB ESTATES ZONE 106	4,942		1,899	6,841	6,236	605	6,841
COUNTRY CLUB PLACE ST LT ZONE 314	884	67	745	1,696	1,696		1,696
COUNTRY LIVING EST LT-DR ZONE 240	13,573	272	3,338	17,183	17,183		17,183
COUNTRYSIDES ESTATES DR ZONE 101	7,339		1,700	9,039	7,174	1,865	9,039
COWDENKNOWES DR ZONE 238	2,110		501	2,611	2,285	326	2,611
TOTAL	214,545	24,088	98,939	337,572	326,526	11,046	337,572

COUNTY OF MERCED
STATE OF CALIFORNIA
SUMMARY OF COUNTY BUDGET
FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

DISTRICT AND FUND (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2002 (2)	CANCELLATION OF PRIOR YEAR RESERVES/ DESIGNATIONS (3)	ESTIMATED ADDITIONAL FINANCING SOURCES (4)	TOTAL AVAILABLE FINANCING (5)	ESTIMATED FINANCING USES (6)	PROVISIONS FOR RESERVES &/OR DESIGNATIONS (NEW OR INCR.) (7)	TOTAL FINANCING REQUIREMENTS (8)
TOTALS FORWARD	214,545	24,088	98,939	337,572	326,526	11,046	337,572
CRESSEY LT ZONE 201	2,725		2,645	5,370	4,420	950	5,370
CSA #1 MAINT REVOLVING FUND	-12,342		50,000	37,658	37,658		37,658
DELHI LT ZONE 102	52,541	980	50,259	103,780	103,780		103,780
DENIS WAY DR ZONE 109	198	138	739	1,075	1,075		1,075
EASY STREET LT ZONE 308	2,023	138	998	3,159	3,159		3,159
ELLIOTT ESTATES LT ZONE 214	8,890		3,280	12,170	12,034	136	12,170
ELLIOTT MANOR DR ZONE 230	10,318	759	1,853	12,930	12,930		12,930
ESAU ESTATES LT-DR ZONE 243	10,176		1,985	12,161	11,686	475	12,161
EVERGREEN PLACE DR ZONE 256	10,121	319	2,796	13,236	13,236		13,236
FAIRWAY ESTATES ST LT ZONE 107	851		1,105	1,956	1,902	54	1,956
FLEMING ACRES LT-DR ZONE 227	13,201		2,322	15,523	13,745	1,778	15,523
FLEMING OAKS LT-DR ZONE 241	12,355		4,818	17,173	16,811	362	17,173
FORIST LANE LT ZONE 244	499	22	406	927	927		927
FRANKLIN HEIGHTS LT-DR ZONE 228	24,806	2,552	4,522	31,880	31,880		31,880
GLEN MEADOWS LT-DR ZONE 255	6,711		2,348	9,059	7,194	1,865	9,059
GLENNWOOD EST LT-DR ZONE 229	7,581		1,476	9,057	8,640	417	9,057
GOLDEN ESTATES DR ZONE 205	6,611		300	6,911	6,795	116	6,911
GOLF ROAD ST LT ZONE 321	1,381		1,103	2,484	2,428	56	2,484
GREEN LAWNS LT ZONE 219	1,286	87	1,500	2,873	2,873		2,873
GREENFIELD BROOKS LT & DR ZONE 252	11,474	1,622	6,201	19,297	19,297		19,297
GROVE STORM DR ZONE 111	1,978		825	2,803	2,425	378	2,803
GURR ROAD WATER ZONE 245	35		300	335		335	335
HARMONY RANCH DR & PARK ZONE 121	35,466		32,298	67,764	59,434	8,330	67,764
TOTAL	423,430	30,705	273,018	727,153	700,855	26,298	727,153

COUNTY OF MERCED
STATE OF CALIFORNIA
SUMMARY OF COUNTY BUDGET
FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

DISTRICT AND FUND (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2002 (2)	CANCELLATION OF PRIOR YEAR RESERVES/ DESIGNATIONS (3)	ESTIMATED ADDITIONAL FINANCING SOURCES (4)	TOTAL AVAILABLE FINANCING (5)	ESTIMATED FINANCING USES (6)	PROVISIONS FOR RESERVES &/OR DESIGNATIONS (NEW OR INCR.) (7)	TOTAL FINANCING REQUIREMENTS (8)
TOTALS FORWARD	423,430	30,705	273,018	727,153	700,855	26,298	727,153
HEAVENLY ACRES 2 LT-DR ZONE 209	2,408	39	1,551	3,998	3,998		3,998
HEAVENLY ACRES 3 LT-DR ZONE 210	5,237		3,679	8,916	8,136	780	8,916
HILLCREST EST LT-DR ZONE 318	18,183	12,721	8,710	39,614	39,614		39,614
HILLSIDE ESTATES DR ZONE 113	3,164		1,231	4,395	3,232	1,163	4,395
HILMAR STEVINSON PARK ZONE 120	928		300	1,228		1,228	1,228
HILMAR-IRWIN LT ZONE 100	50,262		39,234	89,496	79,003	10,493	89,496
LAKWOOD EST LT-DR ZONE 301	9,492		1,677	11,169	10,899	270	11,169
LE GRAND LT ZONE 310	23,158	11,030	14,042	48,230	48,230		48,230
LEWIS ESTATES DR ZONE 103	14,637	748	500	15,885	15,885		15,885
LINKS LT-DR ZONE 112	2,145		672	2,817	2,016	801	2,817
MARILYN EST LT-DR ZONE 300	3,593		703	4,296	3,296	1,000	4,296
MEADOWBROOK MAINT ZONE 119	7,060		1,504	8,564	5,970	2,594	8,564
MILES CREEK EST DR ZONE 326	9,748	904	3,310	13,962	13,962		13,962
MISSION TRAILS LT ZONE 303	2,990	619	3,301	6,910	6,910		6,910
MORAN ST LT-DR ZONE 235	14,288		3,034	17,322	16,606	716	17,322
NEW CENTURY PARK DR ZONE 327	8,139		2,983	11,122	8,549	2,573	11,122
NUTCRACKER TERRACE LT-DR ZONE 239	21,889	195	3,902	25,986	25,986		25,986
OLEANDER LT ZONE 302	7,265		2,676	9,941	8,471	1,470	9,941
PALM HEIGHTS DR MAINT ZONE 122	3,367		1,494	4,861	3,855	1,006	4,861
PLANADA LT ZONE 309	26,173		26,202	52,375	49,472	2,903	52,375
PLANADA STORM DR MAINT ZONE 329	10,612		6,011	16,623	13,820	2,803	16,623
PLEASANT VALLEY LT & DR ZONE 259	6,199	95	3,319	9,613	9,613		9,613
RAMOS ROAD LT ZONE 405	405	165	628	1,198	1,198		1,198
TOTAL	674,772	57,221	403,681	1,135,674	1,079,576	56,098	1,135,674

COUNTY OF MERCED
STATE OF CALIFORNIA
SUMMARY OF COUNTY BUDGET
FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

DISTRICT AND FUND (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2002 (2)	CANCELLATION OF PRIOR YEAR RESERVES/ DESIGNATIONS (3)	ESTIMATED ADDITIONAL FINANCING SOURCES (4)	TOTAL AVAILABLE FINANCING (5)	ESTIMATED FINANCING USES (6)	PROVISIONS FOR RESERVES &/OR DESIGNATIONS (NEW OR INCR.) (7)	TOTAL FINANCING REQUIREMENTS (8)
TOTALS FORWARD	674,772	57,221	403,681	1,135,674	1,079,576	56,098	1,135,674
RANCH ESTATES LT-DR ZONE 237	12,812		3,211	16,023	14,614	1,409	16,023
RANCHO VILLAGE LT ZONE 312	733	92	858	1,683	1,683		1,683
RIVERBANK EST MAINT ZONE 110	925		200	1,125	962	163	1,125
RIVERVIEW LT-DR ZONE 115	10,186		2,383	12,569	12,203	366	12,569
ROBINSON EST LT-DR ZONE 317	12,953	4,201	6,978	24,132	24,132		24,132
ROCKWOOD EST DR & MAINT ZONE 262	6,580		300	6,880	2,627	4,253	6,880
SALLES MANOR LT ZONE 213	900		1,058	1,958	1,948	10	1,958
SAN LUIS HILLS LT & DR ZONE 413	319	1,771	8,507	10,597	10,597		10,597
SAN LUIS TRUCK PLAZA ST LT 411	8,497		2,305	10,802	10,398	404	10,802
SANTA FE BUSINESS LT-DR ZONE 246	13,478		2,874	16,352	13,958	2,394	16,352
SANTA NELLA LT ZONE 400	25,632	5,382	18,733	49,747	49,747		49,747
SANTA NELLA PLAZA LT-DR ZONE 406	1,756	16	570	2,342	2,342		2,342
SANTA NELLA ROAD ZONE 404	38,654		18,076	56,730	51,400	5,330	56,730
SANTA NELLA VILLAGE DR ZONE 407	10,394	1,372	2,808	14,574	14,574		14,574
SANTA NELLA VILLAGE LNDSCP ZNE 408	432	10,304	10,340	21,076	21,076		21,076
SANTA NELLA VILLAGE RD ZONE 410	11,141	8,825	3,634	23,600	23,600		23,600
SANTA RITA GARDEN DR ZONE 208	8,233		2,938	11,171	10,225	946	11,171
SNELLING LT ZONE 105	3,940		3,169	7,109	6,232	877	7,109
SOUTH DOS PALOS LT ZONE 401	9,786		7,214	17,000	15,597	1,403	17,000
STEVINSON LT ZONE 200	5,300	186	3,093	8,579	8,579		8,579
STOLLE ACRES LT-DR ZONE 316	1,603	309	674	2,586	2,586		2,586
STONEMILL EST LT-DR ZONE 325	12,632		5,149	17,781	14,754	3,027	17,781
SUNRISE TERRACE DR ZONE 320	16,740	935	4,552	22,227	22,227		22,227
TOTAL	888,398	90,614	513,305	1,492,317	1,415,637	76,680	1,492,317

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SUMMARY OF COUNTY BUDGET
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

DISTRICT AND FUND (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2002 (2)	CANCELLATION OF PRIOR YEAR RESERVES/ DESIGNATIONS (3)	ESTIMATED ADDITIONAL FINANCING SOURCES (4)	TOTAL AVAILABLE FINANCING (5)	ESTIMATED FINANCING USES (6)	PROVISIONS FOR RESERVES &/OR DESIGNATIONS (NEW OR INCR.) (7)	TOTAL FINANCING REQUIREMENTS (8)
TOTALS FORWARD	888,398	90,614	513,305	1,492,317	1,415,637	76,680	1,492,317
TAYLOR ESTATES LT-DR ZONE 249	10,115		4,178	14,293	13,935	358	14,293
TERRY LT ZONE 247	2		10	12		12	12
TEXEIRA ST LT ZONE 251	846	214	440	1,500	1,500		1,500
TOWN & COUNTRY DR ZONE 206	17,357		3,163	20,520	16,833	3,687	20,520
TROVARE ST LT & DR ZONE 330	209	214	1,234	1,657	1,657		1,657
TUMBLEWEED EST LT-DR ZONE 236	8,119		1,712	9,831	9,042	789	9,831
VILLAGE GREENS LT-DR ZONE 250	24,830		6,451	31,281	21,234	10,047	31,281
WEST HILLS ESTATES LT-DR ZONE 313	1,469	194	490	2,153	2,153		2,153
WESTWOOD LT ZONE 211	1,276		825	2,101	2,065	36	2,101
WHITE GATE ESTATES LT-DR ZONE 305	12,410		4,932	17,342	16,623	719	17,342
WHITE GATE FARMS #3 LT ZONE 306	8,836	441	2,451	11,728	11,728		11,728
WHITE GATE FARMS DR ZONE 307	12,771	425	2,130	15,326	15,326		15,326
WICKUM EST LT-DR ZONE 233	21,657		2,294	23,951	14,481	9,470	23,951
WICKUM LT ZONE 216	419	151	829	1,399	1,399		1,399
WINTON LT ZONE 202	51,030		61,178	112,208	110,522	1,686	112,208
WINTON MANOR DR ZONE 207	15,735		3,336	19,071	18,694	377	19,071
WINTON MEADOWS DR ZONE 242	16,916	399	4,702	22,017	22,017		22,017
YOSEMITE MEADOWS LT-DR ZONE 311	12,749	3,211	2,683	18,643	18,643		18,643
GRAND TOTAL	1,105,144	95,863	616,343	1,817,350	1,713,489	103,861	1,817,350

COUNTY OF MERCED
STATE OF CALIFORNIA
SPECIAL DISTRICT
ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED
AS OF JUNE 30, 2002

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

DISTRICT AND FUND (1)	FUND BALANCE (PER AUDITOR) AS OF JUNE 30, 2002 ACTUAL (2)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30			FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2002 ACTUAL (6)
		ENCUMBRANCES (3)	GENERAL & OTHER RESERVES (4)	DESIGNATIONS (5)	
ALMOND ESTATES LT-DR ZONE 108	26,417	734	12,165		13,518
ALMOND GROVE DR ZONE 204	9,576		5,849		3,727
ALMOND MEADOWS DR MAINT ZONE 319	18,043		9,010		9,033
ALMOND TREE ESTATES DR ZONE 114	44,040		21,691		22,349
ALMONDWOOD ESTATES LT-DR ZONE 203	17,767		7,049		10,718
AMERICAN HERITAGE DR ZONE 323	20,517		9,046		11,471
ASHE TRACT LT ZONE 218	6,252		4,265		1,987
ASHLEY ESTATES DR ZONE 116	20,329		9,161		11,168
ATWATER ACRES LT-DR ZONE 212	629		404		225
B & B RANCHEROS LT-DR ZONE 217	29,793		18,177		11,616
B & B RANCHEROS 2 LT-DR ZONE 220	29,195		13,658		15,537
BEACHWOOD DRIVE LT ZONE 221	62,737		39,137		23,600
BISPO ESTATES LT-DR ZONE 234	26,592		15,595		10,997
BLACK RASCAL LT ZONE 215	2,368		1,245		1,123
BLOSSOM STREET LT ZONE 402	35,721		22,056		13,665
BRIDGET COURT DR-MAINT ZONE 232	5,828		2,917		2,911
BUHACH PARK EST LT-DR ZONE 226	17,829		8,301		9,528
CAMDEN PL LANDSCAPE ZONE 117	3,991		1,853		2,138
CHAMPAGNE ESTATES DR ZONE 231	18,852		8,466		10,386
COUNTRY CLUB ESTATES ZONE 106	8,862		3,920		4,942
COUNTRY CLUB PLACE ST LT ZONE 314	2,142		1,258		884
COUNTRY LIVING EST LT-DR ZONE 240	19,837		6,264		13,573
COUNTRYSIDES ESTATES DR ZONE 101	13,467		6,128		7,339
COWDENKNOWES DR ZONE 238	3,353		1,243		2,110
TOTAL	444,137	734	228,858		214,545

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICT
 ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED
 AS OF JUNE 30, 2002

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

DISTRICT AND FUND (1)	FUND BALANCE (PER AUDITOR) AS OF JUNE 30, 2002 ACTUAL (2)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30			FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2002 ACTUAL (6)
		ENCUMBRANCES (3)	GENERAL & OTHER RESERVES (4)	DESIGNATIONS (5)	
TOTALS FORWARD	444,137	734	228,858		214,545
CRESSEY LT ZONE 201	5,730		3,005		2,725
CSA #1 MAINT REVOLVING FUND	0	12,342			-12,342
DELHI LT ZONE 102	120,099		67,558		52,541
DENIS WAY DR ZONE 109	910		712		198
EASY STREET LT ZONE 308	4,401		2,378		2,023
ELLIOTT ESTATES LT ZONE 214	17,889		8,999		8,890
ELLIOTT MANOR DR ZONE 230	20,204		9,886		10,318
ESAU ESTATES LT-DR ZONE 243	16,254		6,078		10,176
EVERGREEN PLACE DR ZONE 256	20,069		9,948		10,121
FAIRWAY ESTATES ST LT ZONE 107	2,137		1,286		851
FLEMING ACRES LT-DR ZONE 227	21,946		8,745		13,201
FLEMING OAKS LT-DR ZONE 241	27,658		15,303		12,355
FORIST LANE LT ZONE 244	1,153		654		499
FRANKLIN HEIGHTS LT-DR ZONE 228	40,669		15,863		24,806
GLEN MEADOWS LT-DR ZONE 255	9,821		3,110		6,711
GLENWOOD EST LT-DR ZONE 229	11,781		4,200		7,581
GOLDEN ESTATES DR ZONE 205	10,659		4,048		6,611
GOLF ROAD ST LT ZONE 321	2,615		1,234		1,381
GREEN LAWNS LT ZONE 219	3,364		2,078		1,286
GREENFIELD BROOKS LT & DR ZONE 252	19,652		8,178		11,474
GROVE STORM DR ZONE 111	3,689		1,711		1,978
GURR ROAD WATER ZONE 245	8,887		8,852		35
HARMONY RANCH DR & PARK ZONE 121	64,933	824	28,643		35,466
TOTAL	878,657	13,900	441,327		423,430

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICT
 ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED
 AS OF JUNE 30, 2002

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

DISTRICT AND FUND (1)	FUND BALANCE (PER AUDITOR) AS OF JUNE 30, 2002 ACTUAL (2)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30			FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2002 ACTUAL (6)
		ENCUMBRANCES (3)	GENERAL & OTHER RESERVES (4)	DESIGNATIONS (5)	
TOTALS FORWARD	878,657	13,900	441,327		423,430
HEAVENLY ACRES 2 LT-DR ZONE 209	5,546		3,138		2,408
HEAVENLY ACRES 3 LT-DR ZONE 210	11,068		5,831		5,237
HILLCREST EST LT-DR ZONE 318	42,076		23,893		18,183
HILLSIDE ESTATES DR ZONE 113	4,825		1,661		3,164
HILMAR STEVINSON PARK ZONE 120	11,905		10,977		928
HILMAR-IRWIN LT ZONE 100	119,108		68,846		50,262
LAKEWOOD EST LT-DR ZONE 301	15,020		5,528		9,492
LE GRAND LT ZONE 310	63,670		40,512		23,158
LEWIS ESTATES DR ZONE 103	48,525		33,888		14,637
LINKS LT-DR ZONE 112	3,742		1,597		2,145
MARILYN EST LT-DR ZONE 300	4,450		857		3,593
MEADOWBROOK MAINT ZONE 119	10,385		3,325		7,060
MILES CREEK EST DR ZONE 326	20,913		11,165		9,748
MISSION TRAILS LT ZONE 303	8,418		5,428		2,990
MORAN ST LT-DR ZONE 235	21,042		6,754		14,288
NEW CENTURY PARK DR ZONE 327	13,585		5,446		8,139
NUTCRACKER TERRACE LT-DR ZONE 239	34,174		12,285		21,889
OLEANDER LT ZONE 302	11,598		4,333		7,265
PALM HEIGHTS DR MAINT ZONE 122	5,961		2,594		3,367
PLANADA LT ZONE 309	56,368		30,195		26,173
PLANADA STORM DR MAINT ZONE 329	15,182		4,570		10,612
PLEASANT VALLEY LT & DR ZONE 259	11,128		4,929		6,199
RAMOS ROAD LT ZONE 405	1,337		932		405
TOTAL	1,418,683	13,900	730,011		674,772

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICT
 ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED
 AS OF JUNE 30, 2002

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

DISTRICT AND FUND (1)	FUND BALANCE (PER AUDITOR) AS OF JUNE 30, 2002 ACTUAL (2)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30			FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2002 ACTUAL (6)
		ENCUMBRANCES (3)	GENERAL & OTHER RESERVES (4)	DESIGNATIONS (5)	
TOTALS FORWARD	1,418,683	13,900	730,011		674,772
RANCH ESTATES LT-DR ZONE 237	18,528		5,716		12,812
RANCHO VILLAGE LT ZONE 312	1,982		1,249		733
RIVERBANK EST MAINT ZONE 110	1,633		708		925
RIVERVIEW LT-DR ZONE 115	14,559		4,373		10,186
ROBINSON EST LT-DR ZONE 317	30,251		17,298		12,953
ROCKWOOD EST DR & MAINT ZONE 262	6,580				6,580
SALLES MANOR LT ZONE 213	2,519		1,619		900
SAN LUIS HILLS LT & DR ZONE 413	8,463		8,144		319
SAN LUIS TRUCK PLAZA ST LT 411	15,170		6,673		8,497
SANTA FE BUSINESS LT-DR ZONE 246	20,709		7,231		13,478
SANTA NELLA LT ZONE 400	57,633		32,001		25,632
SANTA NELLA PLAZA LT-DR ZONE 406	2,613		857		1,756
SANTA NELLA ROAD ZONE 404	140,841		102,187		38,654
SANTA NELLA VILLAGE DR ZONE 407	20,466		10,072		10,394
SANTA NELLA VILLAGE LNDSCP ZNE 408	14,773	664	13,677		432
SANTA NELLA VILLAGE RD ZONE 410	31,337		20,196		11,141
SANTA RITA GARDEN DR ZONE 208	16,338		8,105		8,233
SNELLING LT ZONE 105	8,922		4,982		3,940
SOUTH DOS PALOS LT ZONE 401	19,065		9,279		9,786
STEVINSON LT ZONE 200	12,041		6,741		5,300
STOLLE ACRES LT-DR ZONE 316	3,203		1,600		1,603
STONEHILL EST LT-DR ZONE 325	18,636		6,004		12,632
SUNRISE TERRACE DR ZONE 320	33,975		17,235		16,740
TOTAL	1,918,920	14,564	1,015,958		888,398

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICT
 ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED
 AS OF JUNE 30, 2002

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

DISTRICT AND FUND (1)	FUND BALANCE (PER AUDITOR) AS OF JUNE 30, 2002 ACTUAL (2)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30			FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2002 ACTUAL (6)
		ENCUMBRANCES (3)	GENERAL & OTHER RESERVES (4)	DESIGNATIONS (5)	
TOTALS FORWARD	1,918,920	14,564	1,015,958		888,398
TAYLOR ESTATES LT-DR ZONE 249	17,343		7,228		10,115
TERRY LT ZONE 247	298		296		2
TEXEIRA ST LT ZONE 251	1,697		851		846
TOWN & COUNTRY DR ZONE 206	29,669		12,312		17,357
TROVARE ST LT & DR ZONE 330	847		638		209
TUMBLEWEED EST LT-DR ZONE 236	11,845		3,726		8,119
VILLAGE GREENS LT-DR ZONE 250	38,327		13,497		24,830
WEST HILLS ESTATES LT-DR ZONE 313	2,864		1,395		1,469
WESTWOOD LT ZONE 211	2,761		1,485		1,276
WHITE GATE ESTATES LT-DR ZONE 305	20,505		8,095		12,410
WHITE GATE FARMS #3 LT ZONE 306	17,621		8,785		8,836
WHITE GATE FARMS DR ZONE 307	24,134		11,363		12,771
WICKUM EST LT-DR ZONE 233	31,042		9,385		21,657
WICKUM LT ZONE 216	1,404		985		419
WINTON LT ZONE 202	136,177		85,147		51,030
WINTON MANOR DR ZONE 207	29,348		13,613		15,735
WINTON MEADOWS DR ZONE 242	34,276		17,360		16,916
YOSEMITE MEADOWS LT-DR ZONE 311	23,564		10,815		12,749
GRAND TOTAL	2,342,642	14,564	1,222,934		1,105,144

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAILS OF PROVISIONS FOR RESERVES/DESIGNATIONS
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION TOTALS)
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

(1) DISTRICT AND DESCRIPTION - PURPOSE	(2) RESERVES/ DESIGNATIONS BALANCE AS OF JUNE 30, 2002	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION		INCREASES OR NEW RES./DESIG. TO BE PROVIDED IN BUDGET YEAR		(7) TOTAL RESERVES/ DESIGNATIONS FOR BUDGET YEAR	(8) FUND
		(3) RECOMMENDED	(4) APPROVED ADOPTED BY THE GOVERN. BD.	(5) RECOMMENDED	(6) APPROVED / ADOPTED BY THE GOVERN. BD.		
ALMOND ESTATES LT-DR ZONE 108	12,165	3,106	3,106			9,059	8814
ALMOND GROVE DR ZONE 204	5,849	182	182			5,667	9009
ALMOND MEADOWS DR MAINT ZONE 319	9,010	807	807			8,203	8815
ALMOND TREE ESTATES DR ZONE 114	21,691	1,621	1,621			20,070	8859
ALMONDWOOD ESTATES LT-DR ZONE 203	7,049			1,371	1,371	8,420	9001
AMERICAN HERITAGE DR ZONE 323	9,046			4,214	4,214	13,260	8811
ASHE TRACT LT ZONE 218	4,265	551	551			3,714	8301
ASHLEY ESTATES DR ZONE 116	9,161			810	810	9,971	8858
ATWATER ACRES LT-DR ZONE 212	404	36	36			368	9002
B & B RANCHEROS LT-DR ZONE 217	18,177	7,422	7,422			10,755	9004
B & B RANCHEROS 2 LT-DR ZONE 220	13,658			313	313	13,971	9003
BEACHWOOD LT ZONE 221	39,137	2,351	2,351			36,786	8303
BISPO ESTATES LT-DR ZONE 234	15,595	2,936	2,936			12,659	8817
BLACK RASCAL LT ZONE 215	1,245	82	82			1,163	9005
BLOSSOM STREET LT ZONE 402	22,056	4,380	4,380			17,676	8305
BRIDGET COURT DR-MAINT ZONE 232	2,917	275	275			2,642	8818
BUHACH PARK EST LT-DR ZONE 226	8,301			101	101	8,402	8820
CAMDEN PL LANDSCAPE ZONE 117	1,853			999	999	2,852	8855
CHAMPAGNE ESTATES DR ZONE 231	8,466			442	442	8,908	8823
COUNTRY CLUB ESTATES ZONE 106	3,920			605	605	4,525	8821
COUNTRY CLUB PLACE ST LT ZONE 314	1,258	67	67			1,191	8822
COUNTRY LIVING EST LT-DR ZONE 240	6,264	272	272			5,992	8813
COUNTRYSIDES ESTATES DR ZONE 101	6,128			1,865	1,865	7,993	9008
COWDENKNOWES DR ZONE 238	1,243			326	326	1,569	8816
TOTAL	228,858	24,088	24,088	11,046	11,046	215,816	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAILS OF PROVISIONS FOR RESERVES/DESIGNATIONS
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION TOTALS)
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

(1) DISTRICT AND DESCRIPTION - PURPOSE	(2) RESERVES/ DESIGNATIONS BALANCE AS OF JUNE 30, 2002	(3) AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION		(4) INCREASES OR NEW RES./DESIG. TO BE PROVIDED IN BUDGET YEAR		(7) TOTAL RESERVES/ DESIGNATIONS FOR BUDGET YEAR	(8) FUND
		RECOMMENDED	APPROVED ADOPTED BY THE GOVERN. BD.	RECOMMENDED	APPROVED / ADOPTED BY THE GOVERN. BD.		
TOTALS FORWARD	228,858	24,088	24,088	11,046	11,046	215,816	
CRESSEY LT ZONE 201	3,005			950	950	3,955	9010
CSA #1 MAINT REVOLVING FUND							8201
DELHI LT ZONE 102	67,558	980	980			66,578	9020
DENIS WAY DR ZONE 109	712	138	138			574	8834
EASY STREET LT ZONE 308	2,378	138	138			2,240	9030
ELLIOT MANOR DR ZONE 230	9,886	759	759			9,127	8824
ELLIOTT ESTATES LT ZONE 214	8,999			136	136	9,135	9021
ESAU ESTATES LT-DR ZONE 243	6,078			475	475	6,553	8833
EVERGREEN PLACE DR ZONE 256	9,948	319	319			9,629	8866
FAIRWAY ESTATES ST LT ZONE 107	1,286			54	54	1,340	8826
FLEMING ACRES LT-DR ZONE 227	8,745			1,778	1,778	10,523	8825
FLEMING OAKS LT-DR ZONE 241	15,303			362	362	15,665	8828
FORIST LANE LT ZONE 244	654	22	22			632	8832
FRANKLIN HEIGHTS LT-DR ZONE 228	15,863	2,552	2,552			13,311	8827
GLEN MEADOWS LT-DR ZONE 255	3,110			1,865	1,865	4,975	8873
GLENNWOOD EST LT-DR ZONE 229	4,200			417	417	4,617	8829
GOLDEN ESTATES DR ZONE 205	4,048			116	116	4,164	9032
GOLF ROAD ST LT ZONE 321	1,234			56	56	1,290	8830
GREEN LAWNS LT ZONE 219	2,078	87	87			1,991	8307
GREENFIELD BROOKS LT & DR ZONE 252	8,178	1,622	1,622			6,556	8877
GROVE STORM DR ZONE 111	1,711			378	378	2,089	8844
GURR ROAD WATER ZONE 245	8,852			335	335	9,187	8819
HARMONY RANCH DR & PARK ZONE 121	28,643			8,330	8,330	36,973	8874
TOTAL	441,327	30,705	30,705	26,298	26,298	436,920	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAILS OF PROVISIONS FOR RESERVES/DESIGNATIONS
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION TOTALS)
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

(1) DISTRICT AND DESCRIPTION - PURPOSE	(2) RESERVES/ DESIGNATIONS BALANCE AS OF JUNE 30, 2002	(3) AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION		(4) INCREASES OR NEW RES./DESIG. TO BE PROVIDED IN BUDGET YEAR		(7) TOTAL RESERVES/ DESIGNATIONS FOR BUDGET YEAR	(8) FUND
		RECOMMENDED	APPROVED ADOPTED BY THE GOVERN. BD.	RECOMMENDED	APPROVED / ADOPTED BY THE GOVERN. BD.		
TOTALS FORWARD	441,327	30,705	30,705	26,298	26,298	436,920	
HEAVENLY ACRES 2 LT-DR ZONE 209	3,138	39	39			3,099	9025
HEAVENLY ACRES 3 LT-DR ZONE 210	5,831			780	780	6,611	9026
HILLCREST EST LT-DR ZONE 318	23,893	12,721	12,721			11,172	8831
HILLSIDE ESTATES DR ZONE 113	1,661			1,163	1,163	2,824	8870
HILMAR STEVINSON PARK ZONE 120	10,977			1,228	1,228	12,205	8871
HILMAR-IRWIN LT ZONE 100	68,846			10,493	10,493	79,339	8315
LAKEWOOD EST LT-DR ZONE 301	5,528			270	270	5,798	9031
LE GRAND LT ZONE 310	40,512	11,030	11,030			29,482	8330
LEWIS ESTATES DR ZONE 103	33,888	748	748			33,140	9033
LINKS LT-DR ZONE 112	1,597			801	801	2,398	9028
MARILYN EST LT-DR ZONE 300	857			1,000	1,000	1,857	9035
MEADOWBROOK MAINT ZONE 119	3,325			2,594	2,594	5,919	8872
MILES CREEK EST DR ZONE 326	11,165	904	904			10,261	8867
MISSION TRAILS LT ZONE 303	5,428	619	619			4,809	8333
MORAN ST LT-DR ZONE 235	6,754			716	716	7,470	8835
NEW CENTURY PARK DR ZONE 327	5,446			2,573	2,573	8,019	8865
NUTCRACKER TERRACE LT-DR ZONE 239	12,285	195	195			12,090	8836
OLEANDER LT ZONE 302	4,333			1,470	1,470	5,803	8335
PALM HEIGHTS DR MAINT ZONE 122	2,594			1,006	1,006	3,600	8875
PLANADA LT ZONE 309	30,195			2,903	2,903	33,098	8340
PLANADA STORM DR MAINT ZONE 329	4,570			2,803	2,803	7,373	8878
PLEASANT VALLEY LT & DR ZONE 259	4,929	95	95			4,834	8876
RAMOS ROAD LT ZONE 405	932	165	165			767	8838
TOTAL	730,011	57,221	57,221	56,098	56,098	728,888	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAILS OF PROVISIONS FOR RESERVES/DESIGNATIONS
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION TOTALS)
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

(1) DISTRICT AND DESCRIPTION - PURPOSE	(2) RESERVES/ DESIGNATIONS BALANCE AS OF JUNE 30, 2002	(3) AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION		(4) INCREASES OR NEW RES./DESIG. TO BE PROVIDED IN BUDGET YEAR		(7) TOTAL RESERVES/ DESIGNATIONS FOR BUDGET YEAR	(8) FUND
		RECOMMENDED	APPROVED ADOPTED BY THE GOVERN. BD.	RECOMMENDED	APPROVED / ADOPTED BY THE GOVERN. BD.		
TOTALS FORWARD	730,011	57,221	57,221	56,098	56,098	728,888	
RANCH ESTATES LT-DR ZONE 237	5,716			1,409	1,409	7,125	8839
RANCHO VILLAGE LT ZONE 312	1,249	92	92			1,157	8840
RIVERBANK EST MAINT ZONE 110	708			163	163	871	8843
RIVERVIEW LT-DR ZONE 115	4,373			366	366	4,739	8856
ROBINSON EST LT-DR ZONE 317	17,298	4,201	4,201			13,097	8842
ROCKWOOD EST DR & MAINT ZONE 262				4,253	4,253	4,253	8881
SALLES MANOR LT ZONE 213	1,619			10	10	1,629	9039
SAN LUIS HILLS LT & DR ZONE 413	8,144	1,771	1,771			6,373	8880
SAN LUIS TRUCK PLAZA ST LT 411	6,673			404	404	7,077	8868
SANTA FE BUSINESS LT-DR ZONE 246	7,231			2,394	2,394	9,625	8852
SANTA NELLA LT ZONE 400	32,001	5,382	5,382			26,619	8810
SANTA NELLA PLAZA LT-DR ZONE 406	857	16	16			841	9054
SANTA NELLA ROAD ZONE 404	102,187			5,330	5,330	107,517	8812
SANTA NELLA VILLAGE DR ZONE 407	10,072	1,372	1,372			8,700	8860
SANTA NELLA VILLAGE LNDSCP ZNE 408	13,677	10,304	10,304			3,373	8861
SANTA NELLA VILLAGE RD ZONE 410	20,196	8,825	8,825			11,371	8863
SANTA RITA GARDEN DR ZONE 208	8,105			946	946	9,051	9038
SNELLING LT ZONE 105	4,982			877	877	5,859	8350
SOUTH DOS PALOS ZONE 401	9,279			1,403	1,403	10,682	8360
STEVINSON LT ZONE 200	6,741	186	186			6,555	9040
STOLLE ACRES LT-DR ZONE 316	1,600	309	309			1,291	8847
STONEMILL EST LT-DR ZONE 325	6,004			3,027	3,027	9,031	8854
SUNRISE TERRACE DR ZONE 320	17,235	935	935			16,300	8846
TOTAL	1,015,958	90,614	90,614	76,680	76,680	1,002,024	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAILS OF PROVISIONS FOR RESERVES/DESIGNATIONS
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION TOTALS)
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

(1) DISTRICT AND DESCRIPTION - PURPOSE	(2) RESERVES/ DESIGNATIONS BALANCE AS OF JUNE 30, 2002	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION		INCREASES OR NEW RES./DESIG. TO BE PROVIDED IN BUDGET YEAR		(7) TOTAL RESERVES/ DESIGNATIONS FOR BUDGET YEAR	(8) FUND
		(3) RECOMMENDED	(4) APPROVED ADOPTED BY THE GOVERN. BD.	(5) RECOMMENDED	(6) APPROVED / ADOPTED BY THE GOVERN. BD.		
TOTALS FORWARD	1,015,958	90,614	90,614	76,680	76,680	1,002,024	
TAYLOR ESTATES LT-DR ZONE 249	7,228			358	358	7,586	9023
TERRY LT ZONE 247	296			12	12	308	8841
TEXEIRA ST LT ZONE 251	851	214	214			637	8857
TOWN & COUNTRY DR ZONE 206	12,312			3,687	3,687	15,999	9150
TROVARE ST LT & DR ZONE 330	638	214	214			424	8879
TUMBLEWEED EST LT-DR ZONE 236	3,726			789	789	4,515	8848
VILLAGE GREENS LT-DR ZONE 250	13,497			10,047	10,047	23,544	8853
WEST HILLS ESTATES LT-DR ZONE 313	1,395	194	194			1,201	8851
WESTWOOD LT ZONE 211	1,485			36	36	1,521	8375
WHITE GATE ESTATES LT-DR ZONE 305	8,095			719	719	8,814	9053
WHITE GATE FARMS #3 LT ZONE 306	8,785	441	441			8,344	9051
WHITE GATE FARMS DR ZONE 307	11,363	425	425			10,938	9050
WICKUM ESTATES LT-DR ZONE 233	9,385			9,470	9,470	18,855	8849
WICKUM LT ZONE 216	985	151	151			834	9055
WINTON LT ZONE 202	85,147			1,686	1,686	86,833	8370
WINTON MANOR DR ZONE 207	13,613			377	377	13,990	9060
WINTON MEADOWS DR ZONE 242	17,360	399	399			16,961	8837
YOSEMITE MEADOWS LT-DR ZONE 311	10,815	3,211	3,211			7,604	8850
GRAND TOTAL	1,222,934	95,863	95,863	103,861	103,861	1,230,932	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

ALMOND ESTATES LT-DR ZONE 108 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8814								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,483	994	600	600	
CHARGES FOR CURRENT SERVICES	7,964	8,016	7,860	7,860	
OTHER REVENUE	850	0	0	0	
TOTAL	10,297	9,010	8,460	8,460	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	9,414	9,817	22,125	22,125	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,959	2,959	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	9,414	9,817	25,084	25,084	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9009								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	659	370	400	400	
CHARGES FOR CURRENT SERVICES	2,031	2,272	2,061	2,061	
OTHER REVENUE	0	0	0	0	
TOTAL	2,690	2,642	2,461	2,461	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,293	4,485	5,836	5,836	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	534	534	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,293	4,485	6,370	6,370	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

ALMOND MEADOWS DR MAINT ZONE 319 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8815								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	875	653	350	350	
CHARGES FOR CURRENT SERVICES	2,135	1,823	1,839	1,839	
OTHER REVENUE	0	0	0	0	
TOTAL	3,010	2,476	2,189	2,189	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	692	1,084	10,990	10,990	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,039	1,039	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	692	1,084	12,029	12,029	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

ALMOND TREE ESTATES DR ZONE 114 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8859								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,246	1,609	500	500	
CHARGES FOR CURRENT SERVICES	4,427	4,507	4,480	4,480	
OTHER REVENUE	0	0	0	0	
TOTAL	6,673	6,116	4,980	4,980	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,810	2,717	25,500	25,500	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,450	3,450	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,810	2,717	28,950	28,950	

ALMONDWOOD ESTATES LT-DR ZONE 203 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9001								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	934	637	500	500	
CHARGES FOR CURRENT SERVICES	1,610	1,648	1,629	1,629	
OTHER REVENUE	0	0	0	0	
TOTAL	2,544	2,285	2,129	2,129	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,392	513	10,492	10,492	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	984	984	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,392	513	11,476	11,476	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8811								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	965	710	400	400	
CHARGES FOR CURRENT SERVICES	3,777	3,560	3,686	3,686	
OTHER REVENUE	0	0	0	0	
TOTAL	4,742	4,270	4,086	4,086	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,520	1,921	10,403	10,403	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	940	940	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,520	1,921	11,343	11,343	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8301								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	309	212	150	150	
CHARGES FOR CURRENT SERVICES	2,772	2,845	2,767	2,767	
OTHER REVENUE	0	0	0	0	
TOTAL	3,081	3,057	2,917	2,917	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,542	2,798	4,612	4,612	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	843	843	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,542	2,798	5,455	5,455	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

ASHLEY ESTATES DR ZONE 116 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8858								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	954	713	100	100	
CHARGES FOR CURRENT SERVICES	2,842	2,825	2,877	2,877	
OTHER REVENUE	0	0	0	0	
TOTAL	3,796	3,538	2,977	2,977	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,492	992	11,700	11,700	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,635	1,635	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,492	992	13,335	13,335	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

ATWATER ACRES LT-DR ZONE 212 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9002								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	38	24	10	10	
CHARGES FOR CURRENT SERVICES	356	362	362	362	
OTHER REVENUE	0	0	0	0	
TOTAL	394	386	372	372	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	378	470	583	583	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	50	50	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	378	470	633	633	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

B & B RANCHEROS LT-DR ZONE 217 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9004								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,783	1,168	600	600	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	1,783	1,168	600	600	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,789	2,035	18,298	18,298	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,340	1,340	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,789	2,035	19,638	19,638	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

**B & B RANCHEROS 2 LT-DR ZONE 220 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003**

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9003								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,444	1,047	700	700	
CHARGES FOR CURRENT SERVICES	2,894	3,149	3,025	3,025	
OTHER REVENUE	0	0	0	0	
TOTAL	4,338	4,196	3,725	3,725	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,542	1,585	17,038	17,038	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,911	1,911	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,542	1,585	18,949	18,949	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 BEACHWOOD DRIVE LT ZONE 221 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8303								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	3,604	2,330	1,500	1,500	
CHARGES FOR CURRENT SERVICES	28,121	28,700	28,903	28,903	
OTHER REVENUE	0	0	0	0	
TOTAL	31,725	31,030	30,403	30,403	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	29,327	34,698	50,177	50,177	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	6,177	6,177	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	29,327	34,698	56,354	56,354	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8817								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,406	1,008	600	600	
CHARGES FOR CURRENT SERVICES	4,535	4,730	4,731	4,731	
OTHER REVENUE	0	0	0	0	
TOTAL	5,941	5,738	5,331	5,331	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,645	5,689	17,549	17,549	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,715	1,715	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,645	5,689	19,264	19,264	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

BLACK RASCAL LT ZONE 215 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9005								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	125	86	45	45	
CHARGES FOR CURRENT SERVICES	577	588	678	678	
OTHER REVENUE	0	0	0	0	
TOTAL	702	674	723	723	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	506	621	1,623	1,623	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	305	305	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	506	621	1,928	1,928	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

BLOSSOM STREET LT ZONE 402 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8305								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,748	1,274	500	500	
CHARGES FOR CURRENT SERVICES	10,241	10,236	11,645	11,645	
OTHER REVENUE	0	0	0	0	
TOTAL	11,989	11,510	12,145	12,145	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	7,864	9,138	25,825	25,825	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,365	4,365	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	7,864	9,138	30,190	30,190	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

BRIDGET COURT DR-MAINT ZONE 232 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8818								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	279	214	100	100	
CHARGES FOR CURRENT SERVICES	1,027	724	810	810	
OTHER REVENUE	0	0	0	0	
TOTAL	1,306	938	910	910	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	275	416	3,760	3,760	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	336	336	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	275	416	4,096	4,096	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

BUHACH PARK EST LT-DR ZONE 226 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8820								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	903	658	400	400	
CHARGES FOR CURRENT SERVICES	1,654	1,628	1,718	1,718	
OTHER REVENUE	0	0	0	0	
TOTAL	2,557	2,286	2,118	2,118	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	629	1,188	10,784	10,784	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	761	761	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	629	1,188	11,545	11,545	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

CAMDEN PL LANDSCAPE ZONE 117 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8855								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	195	149	115	115	
CHARGES FOR CURRENT SERVICES	1,646	1,623	1,646	1,646	
OTHER REVENUE	0	0	0	0	
TOTAL	1,841	1,772	1,761	1,761	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,545	1,396	2,664	2,664	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	236	236	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,545	1,396	2,900	2,900	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 CHAMPAGNE ESTATES DR ZONE 231 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8823								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	946	682	450	450	
CHARGES FOR CURRENT SERVICES	1,977	2,061	2,019	2,019	
OTHER REVENUE	0	0	0	0	
TOTAL	2,923	2,743	2,469	2,469	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,359	1,075	11,375	11,375	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,038	1,038	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,359	1,075	12,413	12,413	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 COUNTRY CLUB ESTATES ZONE 106 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8821								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	407	313	100	100	
CHARGES FOR CURRENT SERVICES	1,838	1,838	1,799	1,799	
OTHER REVENUE	0	0	0	0	
TOTAL	2,245	2,151	1,899	1,899	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	858	1,227	5,751	5,751	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	485	485	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	858	1,227	6,236	6,236	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 COUNTRY CLUB PLACE ST LT ZONE 314 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8822								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	114	80	50	50	
CHARGES FOR CURRENT SERVICES	597	825	695	695	
OTHER REVENUE	0	0	0	0	
TOTAL	711	905	745	745	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	591	863	1,578	1,578	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	118	118	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	591	863	1,696	1,696	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 COUNTRY LIVING EST LT-DR ZONE 240 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8813								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,063	799	500	500	
CHARGES FOR CURRENT SERVICES	2,379	2,666	2,838	2,838	
OTHER REVENUE	345	0	0	0	
TOTAL	3,787	3,465	3,338	3,338	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	424	3,969	15,675	15,675	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,508	1,508	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	424	3,969	17,183	17,183	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

COUNTRYSIDES ESTATES DR ZONE 101 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9008								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	663	468	160	160	
CHARGES FOR CURRENT SERVICES	1,536	1,536	1,540	1,540	
OTHER REVENUE	0	0	0	0	
TOTAL	2,199	2,004	1,700	1,700	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,189	145	6,544	6,544	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	630	630	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,189	145	7,174	7,174	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8816								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	178	122	162	162	
CHARGES FOR CURRENT SERVICES	353	338	339	339	
OTHER REVENUE	0	0	0	0	
TOTAL	531	460	501	501	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	432	228	2,095	2,095	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	190	190	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	432	228	2,285	2,285	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9010								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	321	204	200	200	
CHARGES FOR CURRENT SERVICES	2,384	2,430	2,445	2,445	
OTHER REVENUE	0	0	0	0	
TOTAL	2,705	2,634	2,645	2,645	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,979	2,568	4,257	4,257	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	163	163	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,979	2,568	4,420	4,420	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

CSA #1 MAINT REVOLVING FUND DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8201								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	0	0	0	0	
CHARGES FOR CURRENT SERVICES	27,032	20,001	50,000	50,000	
OTHER REVENUE	4,577	0	0	0	
TOTAL	31,609	20,001	50,000	50,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	23,962	24,577	50,000	37,658	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	23,962	24,577	50,000	37,658	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9020								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	5,856	4,163	1,500	1,500	
CHARGES FOR CURRENT SERVICES	46,478	49,800	48,759	48,759	
OTHER REVENUE	1,367	4,594	0	0	
TOTAL	53,701	58,557	50,259	50,259	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	47,346	47,700	90,530	90,530	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	13,250	13,250	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	47,346	47,700	103,780	103,780	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8834								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	58	38	20	20	
CHARGES FOR CURRENT SERVICES	731	719	719	719	
OTHER REVENUE	0	0	0	0	
TOTAL	789	757	739	739	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	979	900	1,000	1,000	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	75	75	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	979	900	1,075	1,075	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9030								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	224	161	100	100	
CHARGES FOR CURRENT SERVICES	845	963	898	898	
OTHER REVENUE	0	0	0	0	
TOTAL	1,069	1,124	998	998	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	723	848	2,917	2,917	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	242	242	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	723	848	3,159	3,159	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9021								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	997	679	400	400	
CHARGES FOR CURRENT SERVICES	2,613	2,851	2,880	2,880	
OTHER REVENUE	0	0	0	0	
TOTAL	3,610	3,530	3,280	3,280	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,549	3,572	11,003	11,003	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,031	1,031	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,549	3,572	12,034	12,034	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8824								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,005	734	400	400	
CHARGES FOR CURRENT SERVICES	1,474	1,432	1,453	1,453	
OTHER REVENUE	0	0	0	0	
TOTAL	2,479	2,166	1,853	1,853	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	553	493	11,800	11,800	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,130	1,130	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	553	493	12,930	12,930	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8833								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	846	612	400	400	
CHARGES FOR CURRENT SERVICES	1,409	1,675	1,585	1,585	
OTHER REVENUE	0	0	0	0	
TOTAL	2,255	2,287	1,985	1,985	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	530	1,664	10,642	10,642	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,044	1,044	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	530	1,664	11,686	11,686	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8866								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	911	703	400	400	
CHARGES FOR CURRENT SERVICES	2,659	2,513	2,396	2,396	
OTHER REVENUE	0	0	0	0	
TOTAL	3,570	3,216	2,796	2,796	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	687	645	12,069	12,069	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,167	1,167	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	687	645	13,236	13,236	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 FAIRWAY ESTATES ST LT ZONE 107 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8826								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	104	73	25	25	
CHARGES FOR CURRENT SERVICES	1,065	1,080	1,080	1,080	
OTHER REVENUE	0	0	0	0	
TOTAL	1,169	1,153	1,105	1,105	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	955	1,031	1,522	1,522	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	380	380	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	955	1,031	1,902	1,902	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8825								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,151	808	500	500	
CHARGES FOR CURRENT SERVICES	1,704	1,850	1,822	1,822	
OTHER REVENUE	0	0	0	0	
TOTAL	2,855	2,658	2,322	2,322	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,270	1,515	12,950	12,950	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	795	795	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,270	1,515	13,745	13,745	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8828								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,504	1,061	700	700	
CHARGES FOR CURRENT SERVICES	3,600	3,712	4,118	4,118	
OTHER REVENUE	1,240	0	0	0	
TOTAL	6,344	4,773	4,818	4,818	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,711	4,754	15,328	15,328	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,483	1,483	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,711	4,754	16,811	16,811	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8832								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	60	43	20	20	
CHARGES FOR CURRENT SERVICES	380	376	386	386	
OTHER REVENUE	0	0	0	0	
TOTAL	440	419	406	406	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	311	397	870	870	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	57	57	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	311	397	927	927	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 FRANKLIN HEIGHTS LT-DR ZONE 228 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8827								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,068	1,482	1,000	1,000	
CHARGES FOR CURRENT SERVICES	3,319	3,542	3,522	3,522	
OTHER REVENUE	0	0	0	0	
TOTAL	5,387	5,024	4,522	4,522	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,865	2,263	24,253	24,253	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	7,627	7,627	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,865	2,263	31,880	31,880	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8873								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	416	333	200	200	
CHARGES FOR CURRENT SERVICES	2,401	1,750	2,148	2,148	
OTHER REVENUE	0	1,762	0	0	
TOTAL	2,817	3,845	2,348	2,348	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,418	1,679	6,585	6,585	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	609	609	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,418	1,679	7,194	7,194	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 GLENWOOD EST LT-DR ZONE 229 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8829								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	597	428	250	250	
CHARGES FOR CURRENT SERVICES	1,173	1,225	1,226	1,226	
OTHER REVENUE	0	0	0	0	
TOTAL	1,770	1,653	1,476	1,476	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	670	860	8,145	8,145	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	495	495	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	670	860	8,640	8,640	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9032								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	618	413	300	300	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	618	413	300	300	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	429	444	6,223	6,223	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	572	572	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	429	444	6,795	6,795	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8830								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	135	94	50	50	
CHARGES FOR CURRENT SERVICES	997	1,079	1,053	1,053	
OTHER REVENUE	0	0	0	0	
TOTAL	1,132	1,173	1,103	1,103	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	858	1,131	2,262	2,262	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	166	166	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	858	1,131	2,428	2,428	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8307								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	203	126	90	90	
CHARGES FOR CURRENT SERVICES	1,253	1,398	1,410	1,410	
OTHER REVENUE	0	0	0	0	
TOTAL	1,456	1,524	1,500	1,500	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,511	1,766	2,648	2,648	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	225	225	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,511	1,766	2,873	2,873	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 GREENFIELD BROOKS LT & DR ZONE 252 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8877								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	992	771	400	400	
CHARGES FOR CURRENT SERVICES	4,758	5,512	5,801	5,801	
OTHER REVENUE	0	0	0	0	
TOTAL	5,750	6,283	6,201	6,201	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,007	6,223	17,597	17,597	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,700	1,700	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,007	6,223	19,297	19,297	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8844								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	165	123	20	20	
CHARGES FOR CURRENT SERVICES	805	789	805	805	
OTHER REVENUE	0	0	0	0	
TOTAL	970	912	825	825	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	641	219	2,125	2,125	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	300	300	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	641	219	2,425	2,425	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8819								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	483	335	300	300	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	483	335	300	300	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	0	0	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	0	0	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8874								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,617	2,078	500	500	
CHARGES FOR CURRENT SERVICES	23,320	29,840	31,798	31,798	
OTHER REVENUE	0	500	0	0	
TOTAL	25,937	32,418	32,298	32,298	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	15,913	20,689	44,628	44,628	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	14,806	14,806	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	15,913	20,689	59,434	59,434	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9025								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	301	205	100	100	
CHARGES FOR CURRENT SERVICES	1,421	1,451	1,451	1,451	
OTHER REVENUE	0	0	0	0	
TOTAL	1,722	1,656	1,551	1,551	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,406	1,631	3,680	3,680	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	318	318	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,406	1,631	3,998	3,998	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9026								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	563	398	200	200	
CHARGES FOR CURRENT SERVICES	3,611	3,479	3,479	3,479	
OTHER REVENUE	0	0	0	0	
TOTAL	4,174	3,877	3,679	3,679	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,986	3,471	7,432	7,432	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	704	704	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,986	3,471	8,136	8,136	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 HILLCREST EST LT-DR ZONE 318 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8831								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,468	1,735	1,200	1,200	
CHARGES FOR CURRENT SERVICES	7,224	7,420	7,510	7,510	
OTHER REVENUE	0	0	0	0	
TOTAL	9,692	9,155	8,710	8,710	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	6,144	12,211	33,312	33,312	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	6,302	6,302	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	6,144	12,211	39,614	39,614	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 HILLSIDE ESTATES DR ZONE 113 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8870								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	199	156	50	50	
CHARGES FOR CURRENT SERVICES	869	1,181	1,181	1,181	
OTHER REVENUE	0	0	0	0	
TOTAL	1,068	1,337	1,231	1,231	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	459	320	2,850	2,850	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	382	382	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	459	320	3,232	3,232	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8871								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	589	441	300	300	
CHARGES FOR CURRENT SERVICES	679	486	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	1,268	927	300	300	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	0	0	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	0	0	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8315								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	6,044	4,195	2,000	2,000	
CHARGES FOR CURRENT SERVICES	35,196	35,878	37,234	37,234	
OTHER REVENUE	0	3,282	0	0	
TOTAL	41,240	43,355	39,234	39,234	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	35,343	32,948	68,836	68,836	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	10,167	10,167	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	35,343	32,948	79,003	79,003	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9031								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	752	547	300	300	
CHARGES FOR CURRENT SERVICES	1,315	1,459	1,377	1,377	
OTHER REVENUE	0	0	0	0	
TOTAL	2,067	2,006	1,677	1,677	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	562	870	9,954	9,954	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	945	945	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	562	870	10,899	10,899	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8330								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	3,490	2,399	1,500	1,500	
CHARGES FOR CURRENT SERVICES	11,888	11,926	12,542	12,542	
OTHER REVENUE	0	0	0	0	
TOTAL	15,378	14,325	14,042	14,042	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	11,232	14,180	39,784	39,784	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	8,446	8,446	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	11,232	14,180	48,230	48,230	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9033								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,683	1,843	500	500	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	2,683	1,843	500	500	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	494	553	14,681	14,681	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,204	1,204	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	494	553	15,885	15,885	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9028								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	165	123	24	24	
CHARGES FOR CURRENT SERVICES	648	741	648	648	
OTHER REVENUE	0	0	0	0	
TOTAL	813	864	672	672	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	659	195	1,767	1,767	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	249	249	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	659	195	2,016	2,016	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9035								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	208	158	100	100	
CHARGES FOR CURRENT SERVICES	594	752	603	603	
OTHER REVENUE	0	0	0	0	
TOTAL	802	910	703	703	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	255	371	3,033	3,033	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	263	263	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	255	371	3,296	3,296	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 MEADOWBROOK MAINT ZONE 119 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8872								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	416	312	115	115	
CHARGES FOR CURRENT SERVICES	1,414	1,533	1,389	1,389	
OTHER REVENUE	0	1,500	0	0	
TOTAL	1,830	3,345	1,504	1,504	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	849	543	5,450	5,450	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	520	520	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	849	543	5,970	5,970	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8867								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	987	733	400	400	
CHARGES FOR CURRENT SERVICES	2,837	2,910	2,910	2,910	
OTHER REVENUE	0	0	0	0	
TOTAL	3,824	3,643	3,310	3,310	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,902	1,121	12,206	12,206	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,756	1,756	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,902	1,121	13,962	13,962	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8333								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	462	309	200	200	
CHARGES FOR CURRENT SERVICES	2,964	3,058	3,101	3,101	
OTHER REVENUE	0	0	0	0	
TOTAL	3,426	3,367	3,301	3,301	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,790	3,614	6,350	6,350	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	560	560	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,790	3,614	6,910	6,910	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8835								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,085	792	500	500	
CHARGES FOR CURRENT SERVICES	2,400	2,614	2,534	2,534	
OTHER REVENUE	165	0	0	0	
TOTAL	3,650	3,406	3,034	3,034	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,170	2,594	15,141	15,141	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,465	1,465	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,170	2,594	16,606	16,606	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8865								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	692	438	200	200	
CHARGES FOR CURRENT SERVICES	2,832	2,733	2,783	2,783	
OTHER REVENUE	0	0	0	0	
TOTAL	3,524	3,171	2,983	2,983	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,671	256	7,808	7,808	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	741	741	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	4,671	256	8,549	8,549	

NUTCRACKER TERRACE LT-DR ZONE 239 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8836								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,835	1,291	900	900	
CHARGES FOR CURRENT SERVICES	2,842	2,899	3,002	3,002	
OTHER REVENUE	0	0	0	0	
TOTAL	4,677	4,190	3,902	3,902	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,054	3,436	23,669	23,669	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,317	2,317	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,054	3,436	25,986	25,986	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8335								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	570	411	200	200	
CHARGES FOR CURRENT SERVICES	2,230	2,382	2,476	2,476	
OTHER REVENUE	0	0	0	0	
TOTAL	2,800	2,793	2,676	2,676	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,642	1,886	7,464	7,464	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,007	1,007	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,642	1,886	8,471	8,471	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8875								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	181	191	50	50	
CHARGES FOR CURRENT SERVICES	2,185	1,551	1,444	1,444	
OTHER REVENUE	500	0	0	0	
TOTAL	2,866	1,742	1,494	1,494	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	763	363	3,655	3,655	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	200	200	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	763	363	3,855	3,855	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8340								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	3,456	2,143	1,500	1,500	
CHARGES FOR CURRENT SERVICES	22,759	23,927	24,702	24,702	
OTHER REVENUE	294	0	0	0	
TOTAL	26,509	26,070	26,202	26,202	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	27,655	31,139	44,128	44,128	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,344	5,344	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	27,655	31,139	49,472	49,472	

PLANADA STORM DR MAINT ZONE 329 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8878								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	357	423	100	100	
CHARGES FOR CURRENT SERVICES	5,023	5,675	5,911	5,911	
OTHER REVENUE	0	0	0	0	
TOTAL	5,380	6,098	6,011	6,011	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	978	232	12,600	12,600	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,220	1,220	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	978	232	13,820	13,820	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 PLEASANT VALLEY LT & DR ZONE 259 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8876								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	539	399	300	300	
CHARGES FOR CURRENT SERVICES	2,583	3,043	3,019	3,019	
OTHER REVENUE	0	0	0	0	
TOTAL	3,122	3,442	3,319	3,319	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,733	2,606	8,751	8,751	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	862	862	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,733	2,606	9,613	9,613	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8838								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	73	50	25	25	
CHARGES FOR CURRENT SERVICES	624	603	603	603	
OTHER REVENUE	0	0	0	0	
TOTAL	697	653	628	628	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	590	694	1,114	1,114	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	84	84	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	590	694	1,198	1,198	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8839								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	915	677	400	400	
CHARGES FOR CURRENT SERVICES	2,760	3,061	2,811	2,811	
OTHER REVENUE	0	0	0	0	
TOTAL	3,675	3,738	3,211	3,211	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,594	2,526	13,322	13,322	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,292	1,292	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,594	2,526	14,614	14,614	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8840								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	108	74	10	10	
CHARGES FOR CURRENT SERVICES	818	847	848	848	
OTHER REVENUE	0	0	0	0	
TOTAL	926	921	858	858	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	785	957	1,557	1,557	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	126	126	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	785	957	1,683	1,683	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8843								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	74	57	20	20	
CHARGES FOR CURRENT SERVICES	193	221	180	180	
OTHER REVENUE	0	0	0	0	
TOTAL	267	278	200	200	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	57	58	850	850	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	112	112	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	57	58	962	962	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8856								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	685	522	100	100	
CHARGES FOR CURRENT SERVICES	2,283	2,283	2,283	2,283	
OTHER REVENUE	0	0	0	0	
TOTAL	2,968	2,805	2,383	2,383	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	827	1,761	11,437	11,437	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	766	766	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	827	1,761	12,203	12,203	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8842								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,711	1,155	800	800	
CHARGES FOR CURRENT SERVICES	5,671	6,356	6,178	6,178	
OTHER REVENUE	0	0	0	0	
TOTAL	7,382	7,511	6,978	6,978	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,975	7,926	22,029	22,029	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,103	2,103	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	5,975	7,926	24,132	24,132	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8881								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	0	140	300	300	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	6,441	0	0	
TOTAL	0	6,581	300	300	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	2,388	2,388	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	239	239	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	2,627	2,627	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9039								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	126	88	50	50	
CHARGES FOR CURRENT SERVICES	996	1,008	1,008	1,008	
OTHER REVENUE	0	0	0	0	
TOTAL	1,122	1,096	1,058	1,058	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	872	1,010	1,789	1,789	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	159	159	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	872	1,010	1,948	1,948	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

SAN LUIS HILLS LT & DR ZONE 413 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8880								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	111	319	194	194	
CHARGES FOR CURRENT SERVICES	0	0	8,313	8,313	
OTHER REVENUE	8,034	0	0	0	
TOTAL	8,145	319	8,507	8,507	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	8,931	8,931	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,666	1,666	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	10,597	10,597	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8868								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	759	551	200	200	
CHARGES FOR CURRENT SERVICES	1,981	2,106	2,105	2,105	
OTHER REVENUE	0	0	0	0	
TOTAL	2,740	2,657	2,305	2,305	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,207	1,831	9,107	9,107	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,291	1,291	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,207	1,831	10,398	10,398	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8852								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,197	804	600	600	
CHARGES FOR CURRENT SERVICES	1,557	1,487	2,274	2,274	
OTHER REVENUE	0	0	0	0	
TOTAL	2,754	2,291	2,874	2,874	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,401	2,151	12,753	12,753	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,205	1,205	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,401	2,151	13,958	13,958	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8810								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	3,530	2,239	1,500	1,500	
CHARGES FOR CURRENT SERVICES	14,031	15,179	17,233	17,233	
OTHER REVENUE	0	0	0	0	
TOTAL	17,561	17,418	18,733	18,733	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	17,598	21,376	46,588	46,588	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,159	3,159	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	17,598	21,376	49,747	49,747	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9054								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	110	93	20	20	
CHARGES FOR CURRENT SERVICES	509	266	550	550	
OTHER REVENUE	0	0	0	0	
TOTAL	619	359	570	570	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	57	58	2,100	2,100	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	242	242	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	57	58	2,342	2,342	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

SANTA NELLA ROAD ZONE 404 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8812								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	6,493	4,960	2,500	2,500	
CHARGES FOR CURRENT SERVICES	16,318	15,663	15,576	15,576	
OTHER REVENUE	0	0	0	0	
TOTAL	22,811	20,623	18,076	18,076	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	7,403	3,014	47,000	47,000	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,400	4,400	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	7,403	3,014	51,400	51,400	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8860								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	817	705	300	300	
CHARGES FOR CURRENT SERVICES	4,599	2,605	2,508	2,508	
OTHER REVENUE	0	0	0	0	
TOTAL	5,416	3,310	2,808	2,808	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	263	290	12,760	12,760	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,814	1,814	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	263	290	14,574	14,574	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8861								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	719	565	200	200	
CHARGES FOR CURRENT SERVICES	18,514	10,530	10,140	10,140	
OTHER REVENUE	0	0	0	0	
TOTAL	19,233	11,095	10,340	10,340	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	12,948	15,002	21,076	21,076	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	12,948	15,002	21,076	21,076	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 SANTA NELLA VILLAGE RD ZONE 410 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8863								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,370	1,112	500	500	
CHARGES FOR CURRENT SERVICES	5,744	3,255	3,134	3,134	
OTHER REVENUE	0	0	0	0	
TOTAL	7,114	4,367	3,634	3,634	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	508	965	15,900	15,900	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	7,700	7,700	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	508	965	23,600	23,600	

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9038								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	792	572	350	350	
CHARGES FOR CURRENT SERVICES	2,590	2,682	2,588	2,588	
OTHER REVENUE	0	0	0	0	
TOTAL	3,382	3,254	2,938	2,938	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	392	393	9,289	9,289	
OTHER CHARGES	57	57	57	57	
APPROPRIATIONS FOR CONTINGENCIES	0	0	879	879	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	449	450	10,225	10,225	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8350								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	451	324	201	201	
CHARGES FOR CURRENT SERVICES	2,863	2,749	2,968	2,968	
OTHER REVENUE	165	0	0	0	
TOTAL	3,479	3,073	3,169	3,169	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,389	2,752	5,449	5,449	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	783	783	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,389	2,752	6,232	6,232	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8360								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	947	681	400	400	
CHARGES FOR CURRENT SERVICES	6,633	6,999	6,814	6,814	
OTHER REVENUE	0	0	0	0	
TOTAL	7,580	7,680	7,214	7,214	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,624	6,276	14,406	14,406	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,191	1,191	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	5,624	6,276	15,597	15,597	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9040								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	548	426	300	300	
CHARGES FOR CURRENT SERVICES	3,081	3,017	2,793	2,793	
OTHER REVENUE	0	0	0	0	
TOTAL	3,629	3,443	3,093	3,093	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,702	2,228	7,163	7,163	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,416	1,416	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,702	2,228	8,579	8,579	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8847								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	165	117	50	50	
CHARGES FOR CURRENT SERVICES	662	624	624	624	
OTHER REVENUE	0	0	0	0	
TOTAL	827	741	674	674	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	473	625	2,305	2,305	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	281	281	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	473	625	2,586	2,586	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8854								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	853	636	350	350	
CHARGES FOR CURRENT SERVICES	4,456	5,098	4,799	4,799	
OTHER REVENUE	0	0	0	0	
TOTAL	5,309	5,734	5,149	5,149	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,917	3,196	13,458	13,458	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,296	1,296	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,917	3,196	14,754	14,754	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8846								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,590	1,193	600	600	
CHARGES FOR CURRENT SERVICES	4,049	4,182	3,952	3,952	
OTHER REVENUE	0	0	0	0	
TOTAL	5,639	5,375	4,552	4,552	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,810	1,445	19,380	19,380	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,847	2,847	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,810	1,445	22,227	22,227	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9023								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	925	664	400	400	
CHARGES FOR CURRENT SERVICES	2,152	3,873	3,778	3,778	
OTHER REVENUE	2,020	0	0	0	
TOTAL	5,097	4,537	4,178	4,178	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,160	5,056	12,714	12,714	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,221	1,221	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,160	5,056	13,935	13,935	

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DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8841								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	16	11	10	10	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	16	11	10	10	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	0	0	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	0	0	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8857								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	111	81	50	50	
CHARGES FOR CURRENT SERVICES	390	390	390	390	
OTHER REVENUE	0	0	0	0	
TOTAL	501	471	440	440	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	158	907	1,400	1,400	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	100	100	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	158	907	1,500	1,500	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9150								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,508	1,089	700	700	
CHARGES FOR CURRENT SERVICES	2,396	2,369	2,463	2,463	
OTHER REVENUE	0	0	0	0	
TOTAL	3,904	3,458	3,163	3,163	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,175	1,281	15,439	15,439	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,394	1,394	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,175	1,281	16,833	16,833	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8879								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	68	40	40	40	
CHARGES FOR CURRENT SERVICES	0	0	1,194	1,194	
OTHER REVENUE	0	0	0	0	
TOTAL	68	40	1,234	1,234	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	170	290	1,656	1,656	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1	1	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	170	290	1,657	1,657	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8848								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	603	435	250	250	
CHARGES FOR CURRENT SERVICES	1,554	1,419	1,462	1,462	
OTHER REVENUE	0	0	0	0	
TOTAL	2,157	1,854	1,712	1,712	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	900	1,196	8,243	8,243	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	799	799	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	900	1,196	9,042	9,042	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8853								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,432	1,155	600	600	
CHARGES FOR CURRENT SERVICES	4,826	5,915	5,851	5,851	
OTHER REVENUE	0	7,349	0	0	
TOTAL	6,258	14,419	6,451	6,451	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,523	3,436	19,358	19,358	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,876	1,876	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,523	3,436	21,234	21,234	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 WEST HILLS ESTATES LT-DR ZONE 313 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8851								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	156	109	50	50	
CHARGES FOR CURRENT SERVICES	423	440	440	440	
OTHER REVENUE	0	0	0	0	
TOTAL	579	549	490	490	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	360	514	2,021	2,021	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	132	132	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	360	514	2,153	2,153	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8375								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	147	101	50	50	
CHARGES FOR CURRENT SERVICES	645	720	775	775	
OTHER REVENUE	0	0	0	0	
TOTAL	792	821	825	825	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	581	732	1,904	1,904	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	161	161	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	581	732	2,065	2,065	

WHITE GATE ESTATES LT-DR ZONE 305 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9053								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,163	772	500	500	
CHARGES FOR CURRENT SERVICES	4,293	4,596	4,432	4,432	
OTHER REVENUE	0	0	0	0	
TOTAL	5,456	5,368	4,932	4,932	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,496	4,951	15,175	15,175	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,448	1,448	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	5,496	4,951	16,623	16,623	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9051								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,024	684	400	400	
CHARGES FOR CURRENT SERVICES	2,038	2,022	2,051	2,051	
OTHER REVENUE	0	0	0	0	
TOTAL	3,062	2,706	2,451	2,451	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,306	2,853	10,725	10,725	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,003	1,003	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,306	2,853	11,728	11,728	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9050								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,221	884	500	500	
CHARGES FOR CURRENT SERVICES	1,682	1,613	1,630	1,630	
OTHER REVENUE	0	0	0	0	
TOTAL	2,903	2,497	2,130	2,130	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	723	682	13,987	13,987	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,339	1,339	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	723	682	15,326	15,326	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8849								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,041	863	450	450	
CHARGES FOR CURRENT SERVICES	1,034	1,794	1,844	1,844	
OTHER REVENUE	3,259	8,328	0	0	
TOTAL	5,334	10,985	2,294	2,294	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	634	909	13,192	13,192	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,289	1,289	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	634	909	14,481	14,481	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9055								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	79	51	40	40	
CHARGES FOR CURRENT SERVICES	770	789	789	789	
OTHER REVENUE	0	0	0	0	
TOTAL	849	840	829	829	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	793	901	1,220	1,220	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	179	179	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	793	901	1,399	1,399	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8370								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	7,585	5,073	4,000	4,000	
CHARGES FOR CURRENT SERVICES	54,586	58,481	57,178	57,178	
OTHER REVENUE	0	2,011	0	0	
TOTAL	62,171	65,565	61,178	61,178	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	54,348	70,098	98,532	98,532	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	11,990	11,990	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	54,348	70,098	110,522	110,522	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9060								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,392	1,043	600	600	
CHARGES FOR CURRENT SERVICES	3,032	2,734	2,736	2,736	
OTHER REVENUE	0	0	0	0	
TOTAL	4,424	3,777	3,336	3,336	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	781	561	17,040	17,040	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,654	1,654	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	781	561	18,694	18,694	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

WINTON MEADOWS DR ZONE 242 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8837								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,778	1,252	800	800	
CHARGES FOR CURRENT SERVICES	3,706	3,838	3,902	3,902	
OTHER REVENUE	0	0	0	0	
TOTAL	5,484	5,090	4,702	4,702	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,098	2,934	20,197	20,197	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,820	1,820	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,098	2,934	22,017	22,017	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 YOSEMITE MEADOWS LT-DR ZONE 311 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER APPOINTED ()
 OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8850								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,191	871	500	500	
CHARGES FOR CURRENT SERVICES	3,034	2,141	2,183	2,183	
OTHER REVENUE	0	0	0	0	
TOTAL	4,225	3,012	2,683	2,683	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,275	1,785	17,312	17,312	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,331	1,331	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,275	1,785	18,643	18,643	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 STATUS OF EXPENDITURES FROM BOND PROCEEDS
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS (X)
 OTHER ()

DESCRIPTION ISSUE-FUND-PROJECT IDENTIFICATION (1)	AMOUNT OF BONDS AUTHORIZED (2)	AMOUNT OF BONDS SOLD TO DATE (3)	TOTAL ACTUAL OF ESTIMATED PROJECT COST (4)	TOTAL EXPENDITURES AS OF JUNE 30, 2002	
				FROM BOND PROCEEDS (5)	FROM OTHER SOURCES (6)
N O N E					

SPECIAL DISTRICTS

COUNTY OF MERCED
STATE OF CALIFORNIA
SUMMARY OF COUNTY BUDGET
FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
BOARD OF SUPERVISORS ()
OTHER APPOINTED ()
OTHER ELECTED (X)

DISTRICT AND FUND (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2002 (2)	CANCELLATION OF PRIOR YEAR RESERVES/ DESIGNATIONS (3)	ESTIMATED ADDITIONAL FINANCING SOURCES (4)	TOTAL AVAILABLE FINANCING (5)	ESTIMATED FINANCING USES (6)	PROVISIONS FOR RESERVES &/OR DESIGNATIONS (NEW OR INCR.) (7)	TOTAL FINANCING REQUIREMENTS (8)
CEMETERY DISTRICTS							
DOS PALOS 8110	6,470		181,027	187,497	181,027	6,470	187,497
HILMAR 8120	39,323		84,175	123,498	109,390	14,108	123,498
LOS BANOS 8130	45,931		184,000	229,931	183,100	46,831	229,931
MERCED 8140	141,177	80,671	445,000	666,848	666,848		666,848
MERQUIN 8150	-837	10,807	34,750	44,720	44,720		44,720
PLAINSBURG 8160	35,292		50,330	85,622	80,340	5,282	85,622
SMELLING 8170	7,040	5,060	8,850	20,950	20,950		20,950
WINTON 8180	92,546	1	304,500	397,047	397,047		397,047
TOTAL	366,942	96,539	1,292,632	1,756,113	1,683,422	72,691	1,756,113
PROTECTION OF PERSONAL PROPERTY							
GUSTINE DRAINAGE 9120	149,462		148,900	298,362	228,300	70,062	298,362
LOWER SAN JOAQUIN LEVEE 9210	21,815	78,690	534,180	634,685	634,685		634,685
TOTAL	171,277	78,690	683,080	933,047	862,985	70,062	933,047
HEALTH AND SANITATION							
BALLICO COMMUNITY SERVICE 8640	3,752		12,750	16,502	9,500	7,002	16,502
CELESTE COUNTY WATER LOAN 8503	1,005		7,560	8,565	5,387	3,178	8,565
HILMAR COUNTY WATER BOND 8545	1,608	5,222	6,570	13,400	13,400		13,400
HILMAR COUNTY WATER BOND 8548	-2,886	6,036	300	3,450	3,450		3,450
LE GRAND COMMUNITY SERVICE 8610	-13,086	13,086	381,970	381,970	381,970		381,970
MERQUIN COUNTY WATER 8560	-31,706	11,550	448,695	428,539	428,539		428,539
MOSQUITO ABATEMENT 8010	118,168	873,890	1,644,400	2,636,458	2,636,458		2,636,458
SMELLING COMMUNITY SERVICE 8710	15,117		43,610	58,727	43,610	15,117	58,727
TOTAL	91,972	909,784	2,545,855	3,547,611	3,522,314	25,297	3,547,611
MISCELLANEOUS							
EAST MERCED RESOURCE CONSERV 9520	-12,886	18,668	172,538	178,320	178,320		178,320
LOS BANOS RESOURCE CONSERV 9570	988		15,060	16,048	9,960	6,088	16,048
MERCED CO ASSN OF GOVT 9900	172,441		2,478,694	2,651,135	2,478,694	172,441	2,651,135
MIDWAY COMMUNITY SERV BOND 8722	-1,122	1,771	2,290	2,939	2,939		2,939
SAN LUIS RESOURCE CONSERV 9590	3,194		100	3,294	1,350	1,944	3,294
TOTAL	162,615	20,439	2,668,682	2,851,736	2,671,263	180,473	2,851,736
GRAND TOTAL	792,806	1,105,452	7,190,249	9,088,507	8,739,984	348,523	9,088,507

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICT
 ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED
 AS OF JUNE 30, 2002

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

(1) DISTRICT AND FUND	(2) FUND BALANCE (PER AUDITOR) AS OF JUNE 30, 2002 ACTUAL	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30			(6) FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2002 ACTUAL
		(3) ENCUMBRANCES	(4) GENERAL & OTHER RESERVES	(5) DESIGNATIONS	
CEMETERY DISTRICTS					
DOS PALOS 8110	98,323		91,853		6,470
HILMAR 8120	247,854		208,531		39,323
LOS BANOS 8130	47,495		1,564		45,931
MERCED 8140	248,645		107,468		141,177
MERQUIN 8150	22,339		23,176		-837
PLAINSBURG 8160	65,317		30,025		35,292
SNELLING 8170	25,669		18,629		7,040
WINTON 8180	92,547		1		92,546
TOTAL	848,189		481,247		366,942
PROTECTION OF PERSONAL PROPERTY					
GUSTINE DRAINAGE 9120	417,706		268,244		149,462
LOWER SAN JOAQUIN LEVEE 9210	971,642		949,827		21,815
TOTAL	1,389,348		1,218,071		171,277
HEALTH AND SANITATION					
BALICO COMMUNITY SERVICE 8640	33,231		29,479		3,752
CELESTE COUNTY WATER 8503	10,739		9,734		1,005
HILMAR COUNTY WATER BOND 8545	82,331		80,723		1,608
HILMAR COUNTY WATER BOND 8548	15,370		18,256		-2,886
LE GRAND COMMUNITY SERVICE 8610	177,701		190,787		-13,086
MERQUIN COUNTY WATER 8560	287,518		319,224		-31,706
MOSQUITO ABATEMENT 8010	1,432,592		1,314,424		118,168
SNELLING COMMUNITY SERVICE 8710	289,696		274,579		15,117
TOTAL	2,329,178		2,237,206		91,972
MISCELLANEOUS					
EAST MERCED RES CONSER 9520	6,085		18,971		-12,886
LOS BANOS RESOURCE CONSERV 9570	988		0		988
MERCED CO ASSN OF GOVT 9900	355,429		182,988		172,441
MIDWAY COMMUNITY SERV BOND 8722	7,245		8,367		-1,122
SAN LUIS RESOURCE CONSERV 9590	5,235		2,041		3,194
TOTAL	374,982		212,367		162,615
GRAND TOTAL	4,941,697		4,148,891		792,806

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAILS OF PROVISIONS FOR RESERVES/DESIGNATIONS
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION TOTALS)
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

(1) DISTRICT AND DESCRIPTION - PURPOSE	(2) RESERVES/ DESIGNATIONS BALANCE AS OF JUNE 30, 2002	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION		INCREASES OR NEW RES./DESIG. TO BE PROVIDED IN BUDGET YEAR		(7) TOTAL RESERVES/ DESIGNATIONS FOR BUDGET YEAR	(8) FUND
		(3) RECOMMENDED	(4) APPROVED ADOPTED BY THE GOVERN. BD.	(5) RECOMMENDED	(6) APPROVED / ADOPTED BY THE GOVERN. BD.		
CEMETERY DISTRICTS							
DOS PALOS	91,853			6,470	6,470	98,323	8110
HILMAR	208,531			14,108	14,108	222,639	8120
LOS BANOS	1,564			46,831	46,831	48,395	8130
MERCED	107,468	80,671	80,671			26,797	8140
MERQUIN	23,176	10,807	10,807			12,369	8150
PLAINSBURG	30,025			5,282	5,282	35,307	8160
SNELLING	18,629	5,060	5,060			13,569	8170
WINTON	1	1	1			0	8180
TOTAL	481,247	96,539	96,539	72,691	72,691	457,399	
PROTECTION OF PERSONAL PROPERTY							
GUSTINE DRAINAGE	268,244			70,062	70,062	338,306	9120
LOWER SAN JOAQUIN LEVEE	949,827	78,690	78,690			871,137	9210
TOTAL	1,218,071	78,690	78,690	70,062	70,062	1,209,443	
HEALTH AND SANITATION							
BALICO COMMUNITY SERVICES	29,479			7,002	7,002	36,481	8640
CELESTE COUNTY WATER LOAN	9,734			3,178	3,178	12,912	8503
HILMAR COUNTY WATER BOND	80,723	5,222	5,222			75,501	8545
HILMAR COUNTY WATER BOND	18,256	6,036	6,036			12,220	8548
LE GRAND COMMUNITY SERVICE	190,787	13,086	13,086			177,701	8610
MERQUIN COUNTY WATER	319,224	11,550	11,550			307,674	8560
MOSQUITO ABATEMENT	1,314,424	873,890	873,890			440,534	8010
SNELLING COMMUNITY SERVICE	274,579			15,117	15,117	289,696	8710
TOTAL	2,237,206	909,784	909,784	25,297	25,297	1,352,719	
MISCELLANEOUS							
EAST MERCED RESOURCE CONSERV	18,971	18,668	18,668			303	9520
LOS BANOS RESOURCE CONSERV	0			6,088	6,088	6,088	9570
MERCED CO ASSN OF GOVT	182,988			172,441	172,441	355,429	9900
MIDWAY COMMUNITY SERV BOND	8,367	1,771	1,771			6,596	8722
SAN LUIS RESOURCE CONSERV	2,041			1,944	1,944	3,985	9590
TOTAL	212,367	20,439	20,439	180,473	180,473	372,401	
GRAND TOTAL	4,148,891	1,105,452	1,105,452	348,523	348,523	3,391,962	

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

DOS PALOS CEMETERY DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8110								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	56,221	56,342	65,360	65,360	
USE OF MONEY AND PROPERTY	10,058	29,599	11,000	11,000	
AID FROM OTHER GOVT AGENCIES	1,450	1,430	1,375	1,375	
CHARGES FOR CURRENT SERVICES	74,368	73,027	81,000	81,000	
OTHER REVENUE	10,000	6,880	22,292	22,292	
TOTAL	152,097	167,278	181,027	181,027	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	120,630	111,441	135,827	135,827	
SERVICES & SUPPLIES	27,419	39,902	45,200	45,200	
TOTAL	148,049	151,343	181,027	181,027	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

HILMAR CEMETERY DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8120								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	31,171	33,846	37,975	37,975	
USE OF MONEY AND PROPERTY	11,963	9,057	9,300	9,300	
AID FROM OTHER GOVT AGENCIES	795	689	400	400	
CHARGES FOR CURRENT SERVICES	33,027	33,822	36,000	36,000	
OTHER REVENUE	686	395	500	500	
TOTAL	77,642	77,809	84,175	84,175	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	32,636	32,766	39,760	39,760	
SERVICES & SUPPLIES	22,789	26,726	39,630	39,630	
CONTINGENCIES	0	0	30,000	30,000	
TOTAL	55,425	59,492	109,390	109,390	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8130								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	41,725	46,112	43,750	43,750	
USE OF MONEY AND PROPERTY	4,719	10,703	14,000	14,000	
AID FROM OTHER GOVT AGENCIES	1,247	1,241	1,250	1,250	
CHARGES FOR CURRENT SERVICES	107,518	160,636	125,000	125,000	
OTHER REVENUE	43,430	0	0	0	
TOTAL	198,639	218,692	184,000	184,000	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	140,910	117,412	91,000	91,000	
SERVICES & SUPPLIES	58,701	70,345	61,600	61,600	
CONTINGENCIES	0	0	12,500	12,500	
CAPITAL ASSETS	0	0	18,000	18,000	
TOTAL	199,611	187,757	183,100	183,100	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

MERCED CEMETERY DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8140								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	167,731	175,995	169,000	169,000	
USE OF MONEY AND PROPERTY	43,366	41,389	42,000	42,000	
AID FROM OTHER GOVT AGENCIES	4,241	4,369	3,000	3,000	
CHARGES FOR CURRENT SERVICES	280,432	226,849	225,000	225,000	
OTHER REVENUE	6,544	6,476	6,000	6,000	
TOTAL	502,314	455,078	445,000	445,000	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	300,921	316,382	360,713	360,713	
SERVICES & SUPPLIES	81,654	98,454	106,135	106,135	
CAPITAL ASSETS	47,032	113,341	200,000	200,000	
TOTAL	429,607	528,177	666,848	666,848	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

MERQUIN CEMETERY DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8150								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	16,171	15,986	17,300	17,300	
USE OF MONEY AND PROPERTY	2,772	2,008	2,000	2,000	
AID FROM OTHER GOVT AGENCIES	687	626	450	450	
CHARGES FOR CURRENT SERVICES	13,671	9,860	15,000	15,000	
TOTAL	33,301	28,480	34,750	34,750	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	15,893	13,692	19,120	19,120	
SERVICES & SUPPLIES	8,271	15,214	15,100	15,100	
OTHER CHARGES	675	-192	500	500	
CONTINGENCIES	0	0	10,000	10,000	
TOTAL	24,839	28,714	44,720	44,720	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8160								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	24,938	24,498	19,380	19,380	
USE OF MONEY AND PROPERTY	2,509	1,810	1,500	1,500	
AID FROM OTHER GOVT AGENCIES	623	489	450	450	
CHARGES FOR CURRENT SERVICES	28,855	33,190	29,000	29,000	
TOTAL	56,925	59,987	50,330	50,330	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	33,974	37,229	41,940	41,940	
SERVICES & SUPPLIES	13,774	19,802	25,000	25,000	
OTHER CHARGES	813	862	900	900	
CONTINGENCIES	0	0	9,000	9,000	
CAPITAL ASSETS	0	0	3,500	3,500	
TOTAL	48,561	57,893	80,340	80,340	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

SNELLING CEMETERY DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8170								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	8,621	7,462	7,050	7,050	
USE OF MONEY AND PROPERTY	2,046	1,380	1,000	1,000	
AID FROM OTHER GOVT AGENCIES	217	147	0	0	
CHARGES FOR CURRENT SERVICES	0	675	800	800	
OTHER REVENUE	1,466	1,965	0	0	
TOTAL	12,350	11,629	8,850	8,850	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	654	1,086	1,150	1,150	
SERVICES & SUPPLIES	11,149	9,927	19,800	19,800	
TOTAL	11,803	11,013	20,950	20,950	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

WINTON CEMETERY DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8180								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	127,823	133,805	130,000	130,000	
USE OF MONEY AND PROPERTY	3,231	2,316	2,000	2,000	
AID FROM OTHER GOVT AGENCIES	3,272	3,235	2,500	2,500	
CHARGES FOR CURRENT SERVICES	173,286	174,977	170,000	170,000	
TOTAL	307,612	314,333	304,500	304,500	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	188,330	204,644	243,250	243,250	
SERVICES & SUPPLIES	75,397	79,421	95,750	95,750	
CONTINGENCIES	0	0	10,000	10,000	
CAPITAL ASSETS	25,820	32,595	48,047	48,047	
TOTAL	289,547	316,660	397,047	397,047	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 GUSTINE DRAINAGE-GEN MAINTENANCE DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9120								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY CHARGES FOR CURRENT SERVICES	21,759 135,987	15,086 139,352	12,400 136,500	12,400 136,500	
TOTAL	157,746	154,438	148,900	148,900	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	101,159	83,812	208,300	208,300	
INTRAFUND & INTERFUND TRANSFERS	0	100,000	0	0	
CONTINGENCIES	0	0	20,000	20,000	
TOTAL	101,159	183,812	228,300	228,300	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

LOWER SAN JOAQUIN LEVEE DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9210								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	0	50	0	0	
USE OF MONEY AND PROPERTY	30,073	18,093	20,000	20,000	
AID FROM OTHER GOVT AGENCIES	4,719	69,340	0	0	
CHARGES FOR CURRENT SERVICES	513,920	510,033	514,180	514,180	
TOTAL	548,712	597,516	534,180	534,180	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	376,116	454,564	451,021	451,021	
SERVICES & SUPPLIES	204,339	207,654	183,664	183,664	
CAPITAL ASSETS	2,502	34,727	0	0	
TOTAL	582,957	696,945	634,685	634,685	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

BALILCO COMMUNITY SERVICES DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8640								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,310	1,109	1,250	1,250	
OTHER REVENUE	12,363	10,758	11,500	11,500	
TOTAL	13,673	11,867	12,750	12,750	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,489	5,214	9,500	9,500	
TOTAL	5,489	5,214	9,500	9,500	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 CELESTE COUNTY WATER LOAN DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8503								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
TAXES	6,510	5,291	6,840	6,840				
USE OF MONEY AND PROPERTY	476	381	400	400				
AID FROM OTHER GOVT AGENCIES	0	17	320	320				
TOTAL	6,986	5,689	7,560	7,560				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
OTHER CHARGES	5,433	4,683	5,387	5,387				
TOTAL	5,433	4,683	5,387	5,387				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8545								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
TAXES	22,203	11,368	4,900	4,900				
USE OF MONEY AND PROPERTY	4,018	3,077	1,500	1,500				
AID FROM OTHER GOVT AGENCIES		1,014	170	170				
TOTAL	26,221	15,459	6,570	6,570				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
OTHER CHARGES	13,250	13,850	13,400	13,400				
TOTAL	13,250	13,850	13,400	13,400				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 HILMAR WT DIST-IMP DIST #1 DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8548								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES: USE OF MONEY AND PROPERTY	1,146	663	300	300				
TOTAL	1,146	663	300	300				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES: OTHER CHARGES	3,650	3,550	3,450	3,450				
TOTAL	3,650	3,550	3,450	3,450				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 LE GRAND COMMUNITY SERVICE DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8610								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	9,303	9,432	0	0	
USE OF MONEY AND PROPERTY	10,195	7,288	0	0	
AID FROM OTHER GOVT AGENCIES	227	188	0	0	
OTHER REVENUE	383,841	340,587	381,970	381,970	
TOTAL	403,566	357,495	381,970	381,970	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	104,758	111,394	105,735	105,735	
SERVICES & SUPPLIES	141,674	143,658	178,935	178,935	
OTHER CHARGES	75,135	66,390	79,400	79,400	
INTRAFUND & INTERFUND TRANSFERS	26,196	31,988	7,900	7,900	
CONTINGENCIES	0	0	10,000	10,000	
CAPITAL ASSETS	13,408	17,150	0	0	
TOTAL	361,171	370,580	381,970	381,970	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8560								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	55,092	55,887	52,195	52,195	
USE OF MONEY AND PROPERTY	4,750	1,929	3,500	3,500	
AID FROM OTHER GOVT AGENCIES	1,390	1,128	1,000	1,000	
CHARGES FOR CURRENT SERVICES	35,000	105,000	147,000	147,000	
OTHER REVENUE	247,114	261,664	245,000	245,000	
TOTAL	343,346	425,608	448,695	448,695	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	116,037	127,273	127,364	127,364	
SERVICES & SUPPLIES	226,702	306,806	291,175	291,175	
INTRAFUND & INTERFUND TRANSFERS	-18,582	0	0	0	
CONTINGENCIES	8,920	-865	10,000	10,000	
CAPITAL ASSETS	33,627	0	0	0	
TOTAL	366,704	433,214	428,539	428,539	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

MOSQUITO ABATEMENT DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8010								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	1,028,479	1,091,231	1,062,575	1,062,575	
USE OF MONEY AND PROPERTY	49,889	40,631	40,000	40,000	
AID FROM OTHER GOVT AGENCIES	48,204	42,978	42,700	42,700	
CHARGES FOR CURRENT SERVICES	476,355	491,584	497,125	497,125	
OTHER REVENUE	6,263	0	2,000	2,000	
TOTAL	1,609,190	1,666,424	1,644,400	1,644,400	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	630,246	670,384	763,873	763,873	
SERVICES & SUPPLIES	630,942	778,221	715,470	715,470	
OTHER CHARGES	19,486	10,786	20,750	20,750	
CONTINGENCIES	22,556	33,468	50,000	50,000	
CAPITAL ASSETS	38,576	46,849	1,086,365	1,086,365	
TOTAL	1,341,806	1,539,708	2,636,458	2,636,458	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8710								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	12,185	12,846	12,091	12,091	
USE OF MONEY AND PROPERTY	4,796	3,334	4,510	4,510	
AID FROM OTHER GOVT AGENCIES	297	255	309	309	
CHARGES FOR CURRENT SERVICES	25,334	25,586	26,700	26,700	
OTHER REVENUE	0	26	0	0	
TOTAL	42,612	42,047	43,610	43,610	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	15,806	15,825	18,200	18,200	
SERVICES & SUPPLIES	20,001	18,461	25,410	25,410	
TOTAL	35,807	34,286	43,610	43,610	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9520								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	4,321	4,182	4,060	4,060	
USE OF MONEY AND PROPERTY	2,016	1,294	400	400	
AID FROM OTHER GOVT AGENCIES	39,941	89,540	168,028	168,028	
OTHER REVENUE	6,414	41	50	50	
TOTAL	52,692	95,057	172,538	172,538	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	2,926	9,437	1,775	1,775	
SERVICES & SUPPLIES	48,053	105,146	176,545	176,545	
TOTAL	50,979	114,583	178,320	178,320	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 LOS BANOS RESOURCE CONSERVATION DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9570								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,720	9,421	15,060	15,060	
OTHER REVENUE	250	163	0	0	
TOTAL	1,970	9,584	15,060	15,060	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	1,291	397	0	0	
SERVICES & SUPPLIES	2,666	9,711	9,960	9,960	
TOTAL	3,957	10,108	9,960	9,960	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS

MERCED CO ASSN OF GOVT DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9900								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
MERCED CO ASSN OF GOVERNMENTS	1,927,670	2,057,047	2,478,694	2,478,694				
TOTAL	1,927,670	2,057,047	2,478,694	2,478,694				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	1,045,283	1,180,791	1,492,753	1,492,753				
SERVICES & SUPPLIES	882,573	648,637	969,941	969,941				
CONTINGENCIES	0	0	6,000	6,000				
CAPITAL ASSETS	23,430	55,178	10,000	10,000				
TOTAL	1,951,286	1,884,606	2,478,694	2,478,694				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 MIDWAY COMMUNITY SERVICE BOND DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8722								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	2,208	1,320	1,920	1,920	
USE OF MONEY AND PROPERTY	474	304	300	300	
AID FROM OTHER GOVT AGENCIES	0	191	70	70	
TOTAL	2,682	1,815	2,290	2,290	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
OTHER CHARGES	2,938	2,938	2,939	2,939	
TOTAL	2,938	2,938	2,939	2,939	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

SAN LUIS RESOURCE CONSERVATION DISTRICT BUDGET DETAIL
 FOR FISCAL YEAR 2002-2003

GOVERNING BOARD:
 BOARD OF SUPERVISORS ()
 OTHER APPOINTED ()
 OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9590								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	RECOMMENDED 2002-2003 (4)	APPROVED 2002-2003 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	216	4,096	100	100	
OTHER REVENUE	0	50	0	0	
TOTAL	216	4,146	100	100	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2000-2001 (8)	ACTUAL 2001-2002 (9)	RECOMMENDED 2002-2003 (10)	APPROVED 2002-2003 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	905	2,302	1,350	1,350	
TOTAL	905	2,302	1,350	1,350	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.