



## *FINAL BUDGET*

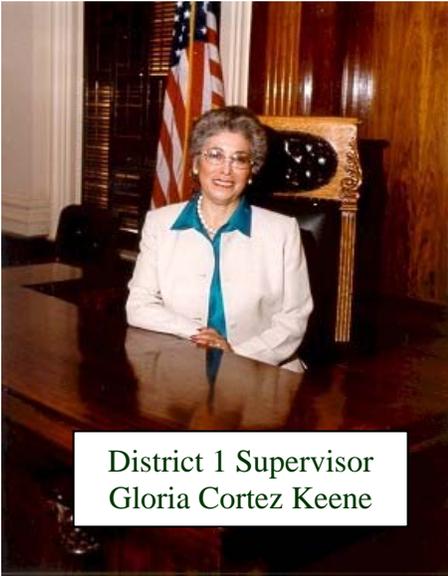
FISCAL YEAR  
JULY 2003 - JUNE 2004

Published by

BOARD OF SUPERVISORS

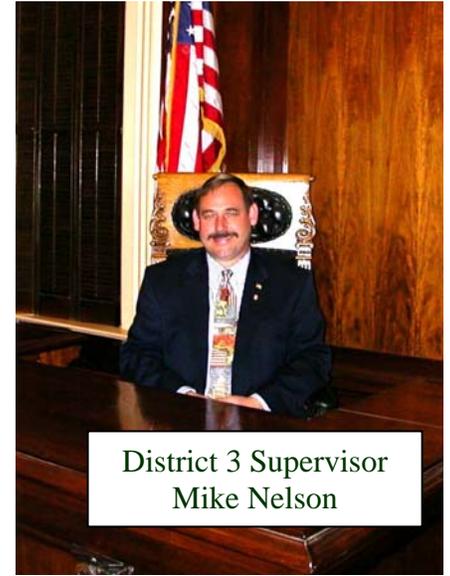
Recommended by DEMITRIOS TATUM, County Executive Officer

Schedules compiled by M. STEPHEN JONES, Auditor-Controller



District 1 Supervisor  
Gloria Cortez Keene

**VISION**  
Promote the growth of healthy families, strong minds, food and fiber, and economic diversity through innovative governance

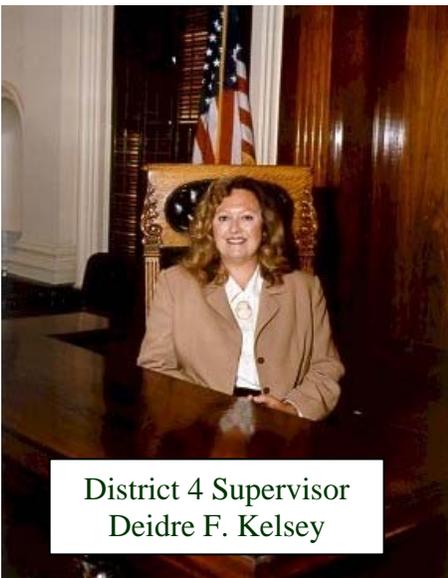


District 3 Supervisor  
Mike Nelson

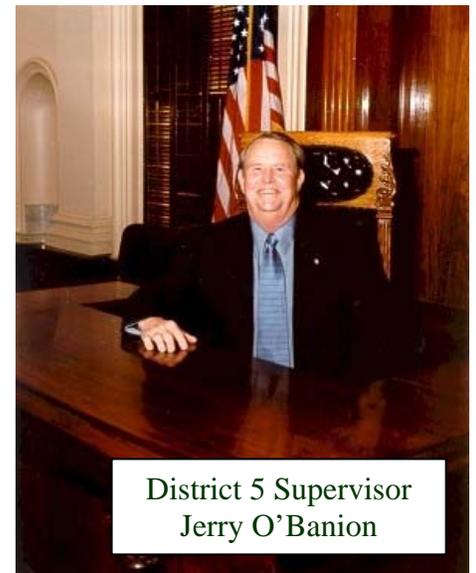


District 2 Supervisor  
Kathleen M. Crookham  
Chairperson

**MISSION**  
Provide premier government services that enhance the quality of life, promote community growth and economic prosperity



District 4 Supervisor  
Deidre F. Kelsey



District 5 Supervisor  
Jerry O'Banion

# TABLE OF CONTENTS

This table of contents is linked for your ease of navigation. Use your mouse to point and click on the desired topic within the list. Use the arrows on the menu bar to return here.

Directory of County Officials .....	v
Merced County Organizational Chart.....	vi
Merced County Profile	
District Maps.....	vii
Profile.....	ix
Budget Overview	
Overview.....	x
Staffing Overview .....	x
Budget Graphs .....	xv

## FINANCIAL SCHEDULES

Summary of County Budget .....	A-1
Analysis of Fund Balance Unreserved/Undesignated.....	A-2
Details of Provisions For Reserves/Designations .....	A-3
Summary of Estimated Additional Financing Sources .....	A-4
Analysis of Financing Sources by Source by Fund.....	A-5
Analysis of Current Property Taxes and Assessed Valuation.....	A-22
Summary of County Financing Requirements by Function Fund.....	A-23
Summary of County Financing Requirements .....	A-24
Schedule of County Specific Financing Uses.....	A-25

<u>DEPT #</u>	<u>DEPARTMENT</u>	<u>PAGE</u>
---------------	-------------------	-------------

### GENERAL

10000	Board of Supervisors .....	1
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
12500	County Counsel.....	11
13000	Management Services.....	12
13100	Employee Development.....	13
14000	Registrar of Voters .....	14
14200	Elections.....	15
15000	Radio Communications.....	16
15100	Communications .....	17
16000	DPW-Building Services Division.....	18
16200	Taxes, Benefits and Assessments.....	19
17000	Capital Improvement Program .....	20
17100	District Projects .....	21
17200	Capital Project-Correctional Facility .....	22
17300	Capital Project-Mental Health Facility .....	23
17400	Capital Project-Justice Facility .....	24
17500	Capital Project-Fire Facilities .....	25
17700	Capital Project-Planada Drainage .....	26
17800	Capital Project-Juvenile Justice Facility .....	27

## TABLE OF CONTENTS

This table of contents is linked for your ease of navigation. Use your mouse to point and click on the desired topic within the list. Use the arrows on the menu bar to return here.

### GENERAL

18000	Advertising .....	28
18100	Merced County Spring Fair.....	29
18200	Business and Economic Opportunity.....	30
18400	UC Merced Development Office .....	31
19000	Risk Management.....	32
19200	Retirement Association .....	33
19700	Operating Transfers.....	34
19900	DPW-Public Works Administration.....	35

### PUBLIC PROTECTION

20000	County Court Operations .....	36
20100	Child Support Services Agency .....	37
20200	Grand Jury.....	38
20400	District Attorney .....	39
20500	District Attorney-Family Support.....	40
20600	Public Defender .....	41
20900	Justice Automation System.....	42
21200	Indigent Defense .....	43
22000	Marshal.....	44
22100	Sheriff .....	45
23000	Sheriff Corrections .....	46
23100	Sheriff Inmate Welfare .....	47
23300	Juvenile Hall.....	48
23400	Probation .....	49
23700	State Institutions .....	50
25000	Fire .....	51
25100	Emergency Services .....	52
26000	DPW-Creek Projects Division.....	53
27000	Agricultural Commissioner.....	54
27100	Special Pest Control.....	55
27200	Sealer of Weights & Measures.....	56
27300	DPW-Building Division .....	57
27400	DPW-Professional Services Division .....	58
27900	Fish & Game Merced Fly Fisherman .....	59
28000	Recorder.....	60
28100	Coroner .....	61
28300	Eastside Fish & Game Association .....	62
28400	Los Banos Sportsmen's Association .....	63
28500	Planning and Community Development.....	64
28600	Local Agency Formation Commission .....	65
28700	Agricultural Commissioner - Animal Control .....	66
28800	Predatory Animal Control .....	67
28900	Merced County Association of Government.....	68
29000	Airport Land Use Commission .....	69
29400	County Clerk .....	70

### PUBLIC WAYS AND FACILITIES

30000	DPW-Road Division.....	71
-------	------------------------	----

## TABLE OF CONTENTS

This table of contents is linked for your ease of navigation. Use your mouse to point and click on the desired topic within the list. Use the arrows on the menu bar to return here.

### HEALTH AND SANITATION

40000	Health .....	72
40500	Children and Families First Commission .....	73
40600	Children and Families First .....	74
41500	Mental Health.....	75
45100	02-03 S.C.E.A.P. Non-County Hospitals .....	76
45200	02-03 S.C.E.A.P. Physician - EMS Services.....	77
45300	02-03 S.C.E.A.P. Other Health Services .....	78
45400	02-03 EMSA SB2132 HSA Funds.....	79
45500	02-03 EMSA SB2132 PSA & UA Funds.....	80
46600	03-04 S.C.E.A.P. Non-County Hospital.....	81
46700	03-04 S.C.E.A.P. Other Health Services.....	82
46800	03-04 EMSA SB2132 HSA Funds .....	83
46900	03-04 EMSA SB2132 PSA & UA Funds.....	84
47600	00-01 S.C.E.A.P. Non-County Hospitals .....	85
47700	00-01 S.C.E.A.P. Physician - EMS Services .....	86
47800	00-01 S.C.E.A.P. Other Health Services.....	87
47900	00-01 EMSA SB2132 HSA Funds .....	88
48000	00-01 EMSA SB2132 PSA & UA Funds .....	89
48200	01-02 S.C.E.A.P. Non-County Hospitals .....	90
48300	01-02 S.C.E.A.P. Physician-EMS Service .....	91
48400	01-02 S.C.E.A.P. Other Health Services.....	92
49200	01-02 EMSA SB2132 HSA Funds .....	93
49300	01-02 EMSA SB2132 PSA & UA Funds .....	94
49500	Medical Assistance Program.....	95

### PUBLIC ASSISTANCE

50000	Human Services Agency .....	96
50500	IHSS Public Authority.....	97
51000	Assistance to the Needy.....	98
53000	Aid to Indigents .....	99
55000	Department of Workforce Investment .....	100
55100	Department of Workforce Investment-WIA Youth.....	101
55200	Department of Workforce Investment-WIA Adults.....	102
55300	Department of Workforce Investment-WIA Dislocated Workers ..	103
57600	Welfare to Work.....	104
59000	Area Agency on Aging .....	105

### EDUCATION

60000	Library .....	106
61000	Cooperative Extension .....	107

### RECREATION AND CULTURAL SERVICES

70000	DPW-Recreation Division .....	108
70100	DPW-Special Recreation Division .....	109
70200	DPW-Parks Division .....	110
70400	Arts and Culture .....	111

## TABLE OF CONTENTS

This table of contents is linked for your ease of navigation. Use your mouse to point and click on the desired topic within the list. Use the arrows on the menu bar to return here.

### DEBT SERVICE

70800	Debt Service – Juvenile Hall .....	112
70900	Debt Service – Energy Retrofit .....	113
71000	Interest on TRANS and Other Notes .....	114
71100	Debt Service - Correctional Facility .....	115
71200	Debt Service - Mental Health Facility .....	116
71300	Debt Service - Justice Facility .....	117
71400	Debt Service - Health Facility .....	118
71500	Debt Service - Dairy Loan Program.....	119
71600	Debt Service - Road Fund .....	120
71700	Debt Service - Inmate Welfare Trust .....	121
71800	Debt Service - County Fixed Assets.....	122
71900	Debt Service - Pension Obligation Bond .....	123

### PROVISION FOR CONTINGENCIES

72000	Contingencies-General Fund .....	124
-------	----------------------------------	-----

### INTERNAL SERVICE FUNDS

75500	Fleet Management Service .....	125
75600	Information Systems .....	126
75700	Communications.....	127
75800	General Services-Central Services.....	128
75900	Insurance Pool.....	129

### ENTERPRISE FUNDS

75000	Medical Facility Lease Operations .....	130
75100	Solid Waste .....	131
75200	Castle Airport Development Center.....	132
75300	Countywide Transit .....	133

### OTHER FUNCTIONS

Status of Expenditures from Bond Proceeds.....	134
County Service Area.....	135
Status of Expenditures from Bond Proceeds.....	264
Special Districts.....	265

### POSITION SUMMARY

Position Summary Report.....	286
------------------------------	-----

### FY 2003/04 BUDGET CALENDAR

Budget Calendar .....	288
-----------------------	-----

### BUDGET GLOSSARY

Budget Glossary	
Acronyms .....	289
Schedules .....	292
Terms.....	293

### INDEX

## DIRECTORY OF COUNTY OFFICIALS

### Elected

#### Board of Supervisors

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

#### Judges of the Superior Court

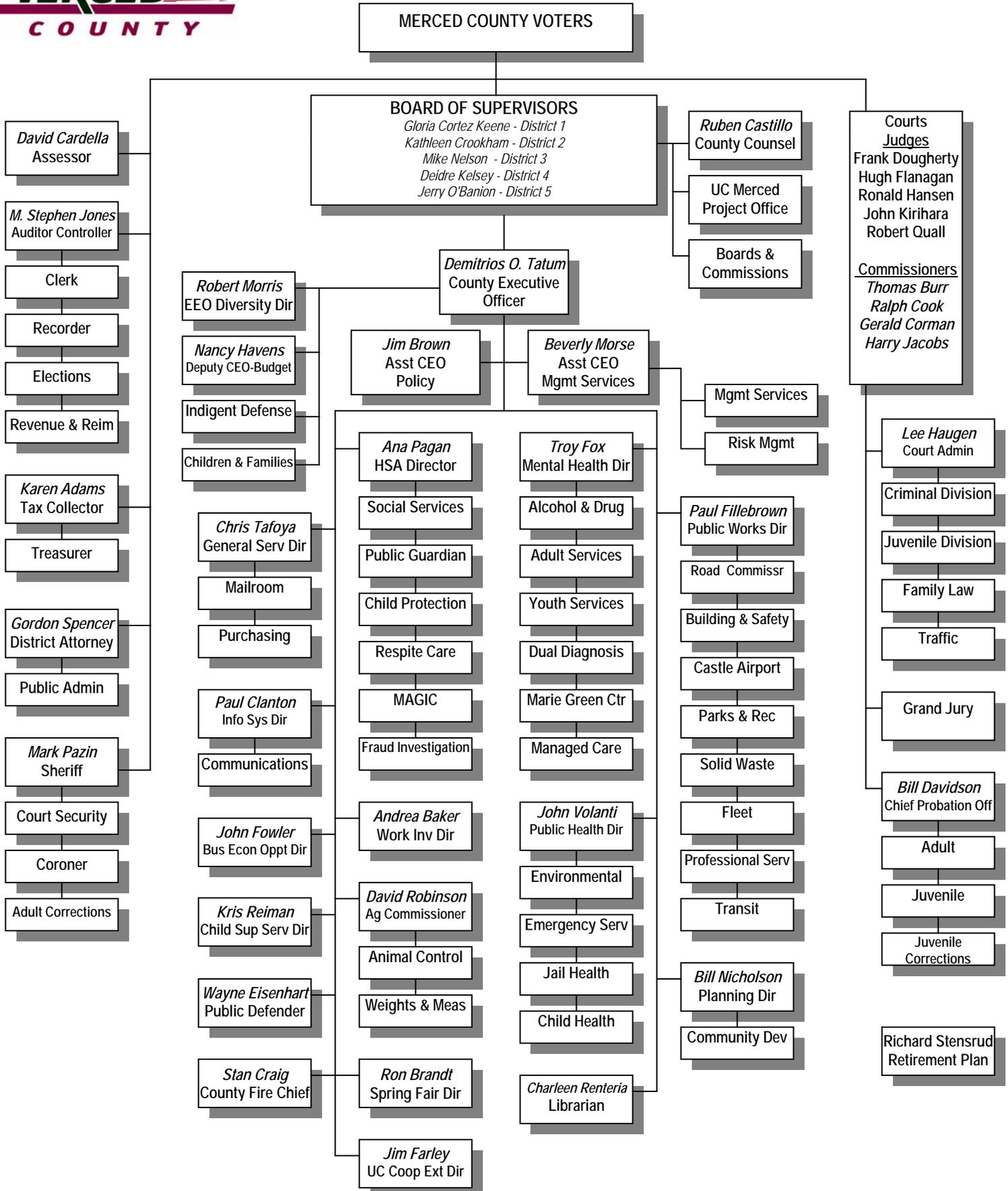
Presiding Judge ..... Frank Dougherty  
..... Robert D. Quall  
..... Hugh M. Flanagan  
..... John D. Kirihara  
..... Ronald W. Hansen

Assessor..... David A. Cardella  
Auditor-Controller-Recorder-Clerk ..... M. Stephen Jones  
District Attorney-Public Administrator ..... Gordon J. Spencer  
Sheriff-Coroner ..... Mark N. Pazin  
Treasurer-Tax Collector..... Karen D. Adams

### Appointed

Agricultural Commissioner-Director of Weights and Measure-Animal Control ..... David A. Robinson  
Business-Economic Opportunities Director ..... John F. Fowler  
Chief Probation Officer ..... William H. Davidson  
Child Support Services Director ..... Kris Reiman  
County Counsel ..... Ruben E. Castillo  
County Director Cooperative Extension ..... James L. Farley  
County Executive Officer ..... Demitrios Tatum  
County Fire Chief..... Stan Craig  
County Information Systems Director..... Paul D. Clanton  
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 ..... John Volanti  
Public Works Director-Road Commissioner ..... Paul A. Fillebrown  
Workforce Investment Department Director ..... Andrea T. Baker

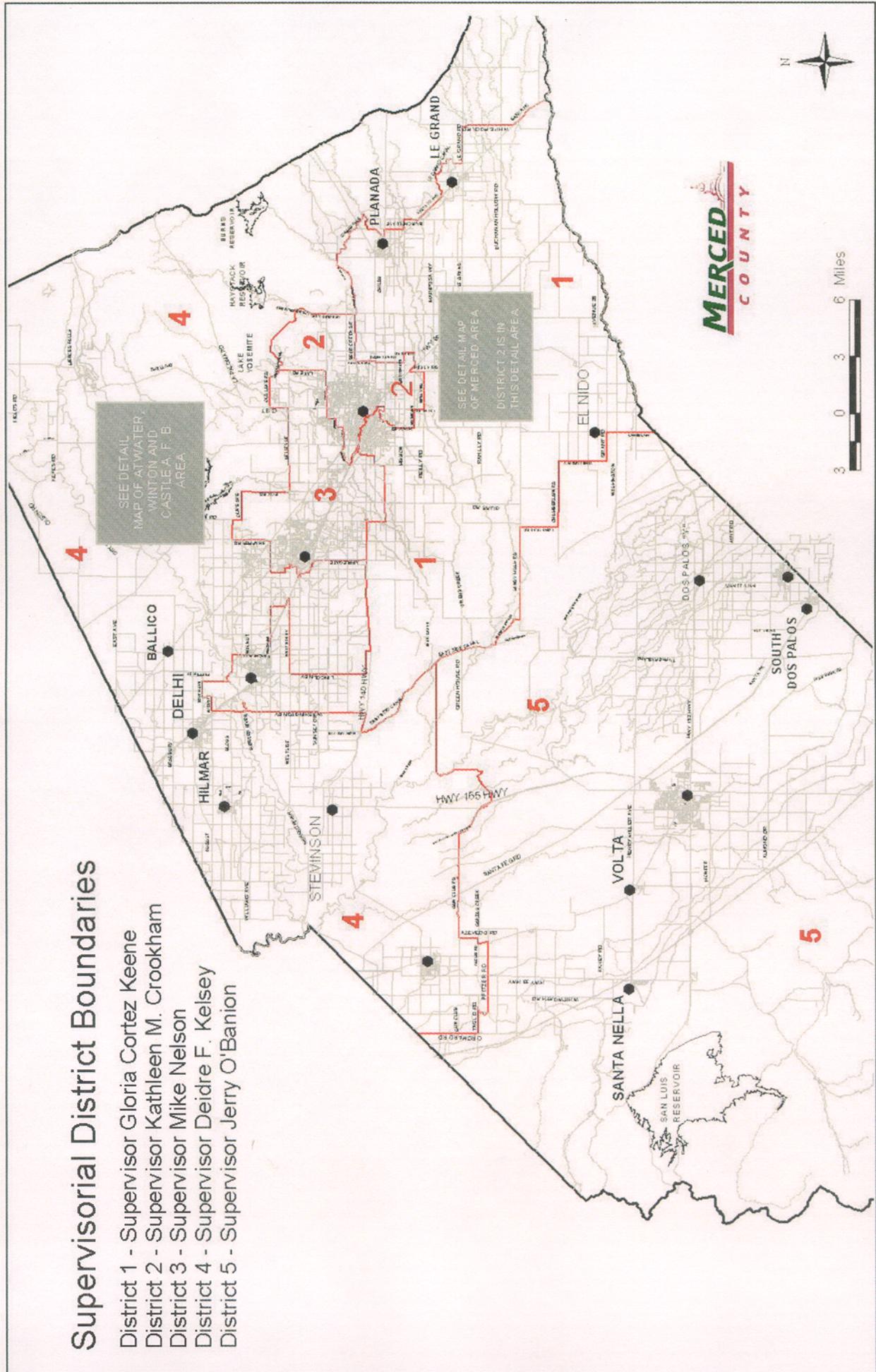
# ORGANIZATIONAL CHART



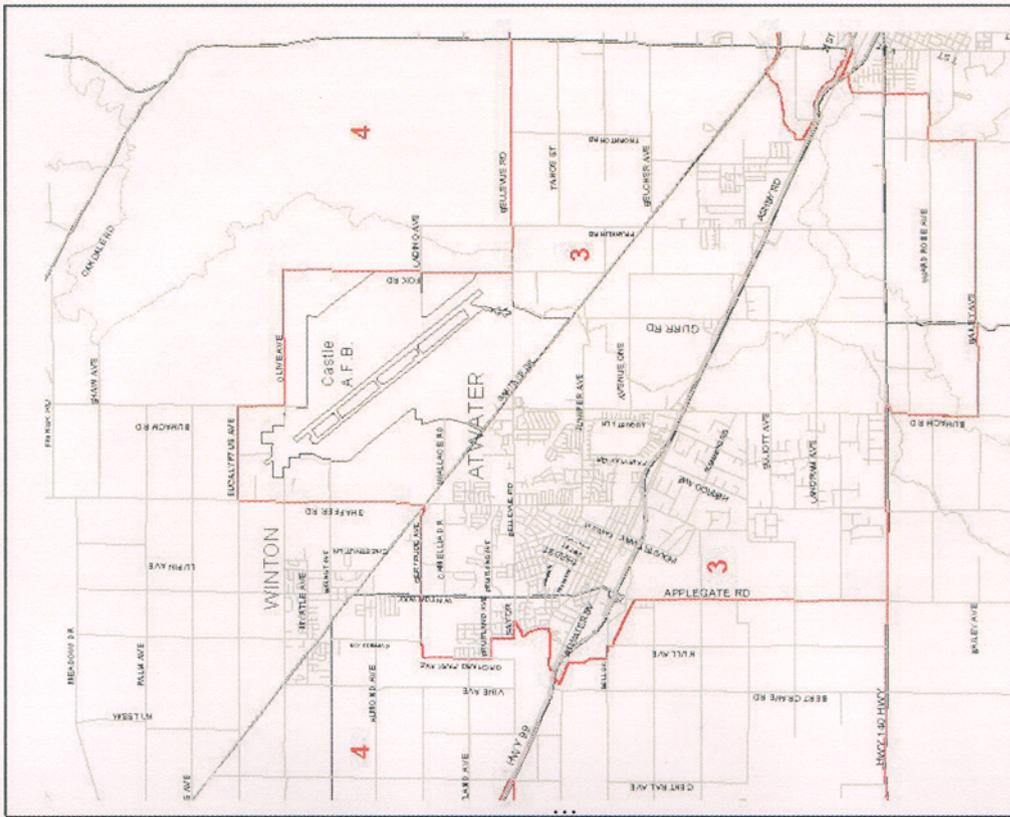
# COUNTY DISTRICT MAPS AND PROFILE

# Supervisorial District Boundaries

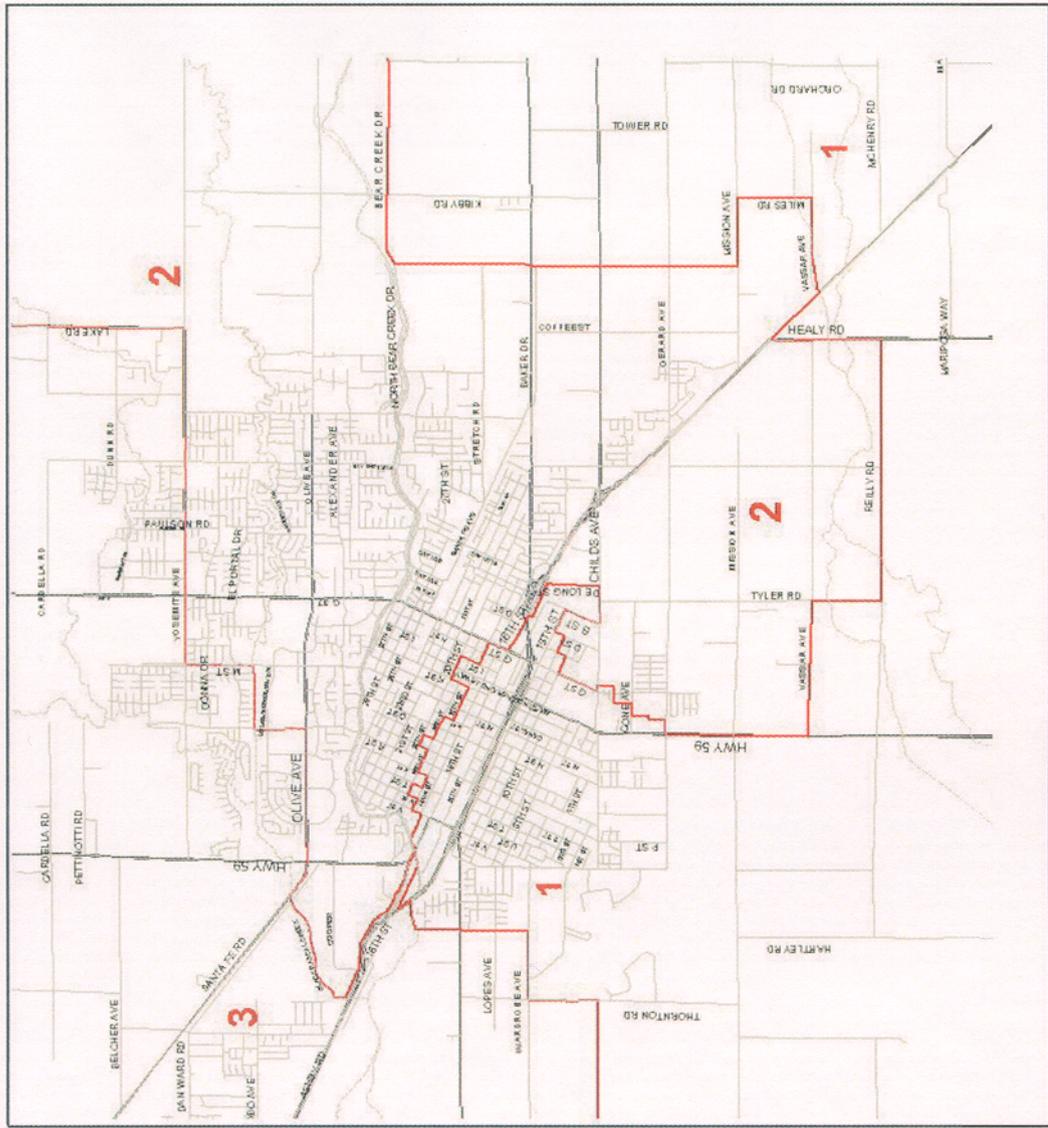
- District 1 - Supervisor Gloria Cortez Keene
- District 2 - Supervisor Kathleen M. Crookham
- District 3 - Supervisor Mike Nelson
- District 4 - Supervisor Deidre F. Kelsey
- District 5 - Supervisor Jerry O'Banion



ATWATER/WINTON AREA



CITY OF MERCED AREA





## Profile

### Form of Government

Merced County Seat was established in 1855. It is a general law county and a political subdivision of the State of California and must operate within the provision of the California State law.

Merced County is governed by a five member Board of Supervisors. Each member is elected from the district in which he or she resides. The five districts are determined on the basis of population, as required by State law. The Board members serve a four year term, with elections staggered every two years. The chairperson is elected annually to preside over the Board meetings and exercise leadership for the Board.

### General Information

Merced County is located in the heart of California's central valley. The County spans from the coastal ranges to the foothills of the Sierra Nevada, and occupies approximately 1,929 square miles. It has a cultural diverse population with the median years of education at 12.6 (based on California Department of Finance - 1990 data). Agricultural related industries are the major source of employment along with food processing, retailing, light manufacturing, and federal/state/local government. Merced County was selected as the 10<sup>th</sup> site for the University of California which is projected to open in 2005.

### Merced County Demographics

#### Merced County Population (California Department of Finance)

	<u>2000 Census</u>	<u>2003 Estimate</u>
Atwater	23,113	26,016
Dos Palos	4,581	4,785
Gustine	4,698	5,129
Livingston	10,473	11,034
Los Banos	25,869	29,139
Merced	63,893	67,610
Unincorporated	<u>77,927</u>	<u>81,425</u>
Total County of Merced	<u>210,554</u>	<u>225,138</u>

The County's culturally diverse population includes 56.2% White, 3.8% Black or African American, 1.2% American Indian/Alaska Native, 6.8 Asian, .2% Native Hawaiian/ Other Pacific Islander, 26.1% Other, and 5.7% with Two or More Races.

#### Merced County Population by Age, 2003

	Under 18	18-34	35-49	50-64	65+	Average Age
County	33.5%	25.1%	20.2%	12.4%	8.9%	31.7
State	28.4%	23.1%	23.2%	15.2%	10.2%	36.7

# **BUDGET OVERVIEW**

# Merced County Budget Overview

The annual budget is prepared, reviewed, and approved in accordance with The Budget Act (California Government Code Sections 29000 through 30200).

This budget was developed based on a 10% reduction of FY 2002/03 Budgeted Net County Cost. In reality, the 10% reduction was much higher due to the departments absorbing salary and employee benefits adjustments based on annual merit increases, loyalty bonus, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Worker's Compensation changes. This budget is intended to maintain essential County services and avoid reductions in force where possible. The Board chose not to impose the 10% reduction to local public safety. To achieve a balanced budget the departments utilized a combination of decreased expenditures, increased revenues, and fund balance to meet the targeted budget amount and mitigate the State Budget impacts. The Final Approved Budget is \$328,354,818, General Fund \$256,004,935, with a general fund balance of \$14,459,591.

## Impact of State Budget

The State Impact to the Final Budget was \$4,462,021. Programs were impacted along with additional financial support required.

- The State Budget included a gap period where the Vehicle License Fee (VLF) would not be paid to Counties until 2006. The State procedure's for repayment of the "gap" of \$825 Million to Cities and Counties is outlined in AB 1768. The "gap" to Merced County is estimated and budgeted at \$3,389,521.
- The State has shifted 25% of the Federal child support penalties to the Counties in AB 1752. Merced County budgeted \$550,000 for the Federal penalty, however revised information indicates the cost is \$676,886.
- AB 1765 reduced funding by 50% for Office of Criminal Justice Planning Vertical Prosecution and Career Criminal Grants. The impact to the District Attorney was a revenue reduction of \$117,500.
- AB 1765 reduced support for Mental Health – Alcohol and Drug Division/State General fund, Early Periodic Screening Diagnosis and Treatment (EPSDT) Growth Match, and Managed Care by \$255,000.
- The State Special Election is estimated to cost Merced County \$150,000.

## Merced County Staffing Overview

Approved Full-time Equivalents (FTE) for Fiscal Year 2002/03 and FY 2003/04 consisted of 2,402.64 and 2,308.49 FTE's respectively. Approved permanent positions for FY 2003/04 consists of 2,178 which is a reduction of 81 positions overall and 45 positions in the general fund compared to Fiscal Year 2002/03. The County staffing levels are continuously reviewed to identify over/understaffing so that appropriate changes can be made either during the annual budget process or mid-year review. The table presented reflects the approved positions authorized by the Board of Supervisors as of August 27, 2002 and August 26, 2003 respectively.

	All Funds <u>Approved</u>	General Fund <u>Approved</u>
FY 2002/03	2,259	1,901
FY 2003/04	<u>2,178</u>	<u>1,856</u>
Increase/ (Decrease) from Prior Year	(81)	(45)

In anticipation of the State impacts and target reductions, during Fiscal Year 2002/03 positions were selectively frozen. The following allocated changes from Fiscal Year 2002/03 to Fiscal Year 2003/04 were to mitigate Federal and State Budget Reductions and to enhance existing programs.

- Merced County reduction in force totaled forty-four (44) and vacant positions deleted were ninety-four (94). Fifty-five (55) positions added were to enhance and support programs.
- Twenty-nine (29) new positions were added for the new Juvenile Facility Complex anticipated to open April 2004. The positions are to be filled at various times during the year based on the implementation timeline of the facility.
- One (1) Legal Clerk I/II (Position #10) was added to the Records office to staff the newly created office in Los Banos.
- Two (2) Cadets and one (1) Dispatcher were added to the Sheriff Budget Unit. These new positions are funded by the Sheriff Trust Fund.
- One Correctional Officer is funded by the Inmate Welfare Fund.
- Consolidation of Court Security with the Sheriff Budget Unit transferred sixteen (16) personnel from the Marshal Budget Unit. One (1) Marshal vacant position was deleted.
- Statutory Contract Employee counts were corrected in Business & Economic Development, Health, Mental Health, and Solid Waste Management.

## **Additional Staffing Information**

- One (1) Legal Transcriptionist I/II (Position #38) in the Sheriff Budget Unit is funded by the Sheriff Trust Fund.
- Four (4) Deputy Sheriff I/II (Positions #109, 110, 111, 112) were funded by the Department of Justice School Resource Grant in the Sheriff Budget Unit that ends June 2003. There is an outstanding requirement to retain the officers until June 2004.
- One (1) Supervising Deputy District Attorney (Positions #52) in the District Attorney Budget, and four (4) Family Assist Representative I/II (Positions #102, 117, 142, 286) in Human Services Agencies Budget were unfunded pending further review.
- Two (2) Deputy Probation Officer III (Positions #54, 56) are unfunded in the Probation Budget. During Final Budget these positions were unfunded and will be eliminated at Mid-year review.
- Due to an administrative oversight at Final Budget the following will be corrected at Mid-year review: one (1) Mental Health Clinician I/II will be added, and one (1) Correctional Officer III (Position #112) in Sheriff Corrections will be deleted.
- There are eleven (11) contract employees included in the staffing counts: one (1) Loan Officer in Business Opportunity; one (1) Public Health Director and one (1) Staff Therapist in Health; seven (7) Staff Psychiatrists in Mental Health; and, one (1) Recycling Market Development Zone Specialist in Solid Waste. Only one position is currently funded.

**MERCED COUNTY TABLE OF PERSONNEL ADJUSTMENTS**  
**ADJUSTEMENTS ARE FOR THE PERIOD**  
**AUGUST 27, 2002 THROUGH AUGUST 26, 2003**

	Reduction in Force	Vacant Positions	Additional Positions	Transfers	Prior Year Adjustment	Total
Tax Collector		(1)	1			0
General Services		(1)				(1)
County Counsel			1			1
DPW - County Owned Buildings		(1)				(1)
Business Economic Opportunity		(1)				(1)
UC Merced Development Office		(1)				(1)
DPW – Administration		(2)				(2)
District Attorney		(6)				(6)
Public Defender		(1)				(1)
Marshal		(1)		(16)		(17)
Sheriff	(1)	(2)	4	16	(1)	16
Corrections			1		1	2
Juvenile Hall			29			29
Probation	(1)		1			0
DPW-Professional Services		(5)			(1)	(6)
Recorder			1			1
Animal Control		(1)	1			0
Health	(2)	(9)	1		0	(10)
Mental Health		(18)	8		2	(8)
Department of Workforce Investment	(21)	(18)				(39)
DPW-Recreation Division		(1)				(1)
<b>General Fund Total</b>	<b>(25)</b>	<b>(69)</b>	<b>48</b>	<b>0</b>	<b>1</b>	<b>(45)</b>
Child Support	(15)	(15)				(30)
Roads		(5)	1			(4)
Childrens' & Families First			2			2
Medical Assistance Program			1			1
<b>Other Funds Total</b>	<b>(15)</b>	<b>(20)</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>(31)</b>
General Services – Duplicating	(3)	(3)				(6)
<b>Internal Service Fund Total</b>	<b>(3)</b>	<b>(3)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(6)</b>
Solid Waste		(1)	3		1	3
Castle Airport Aviation and Development Center	(1)	(1)				(2)
<b>Internal Service Fund Total</b>	<b>(1)</b>	<b>(2)</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>Grand Total</b>	<b>(44)</b>	<b>(94)</b>	<b>55</b>	<b>0</b>	<b>2</b>	<b>(81)</b>

Merced County Staffing Overview  
Personnel Summary by Fund  
Approved Permanent Positions

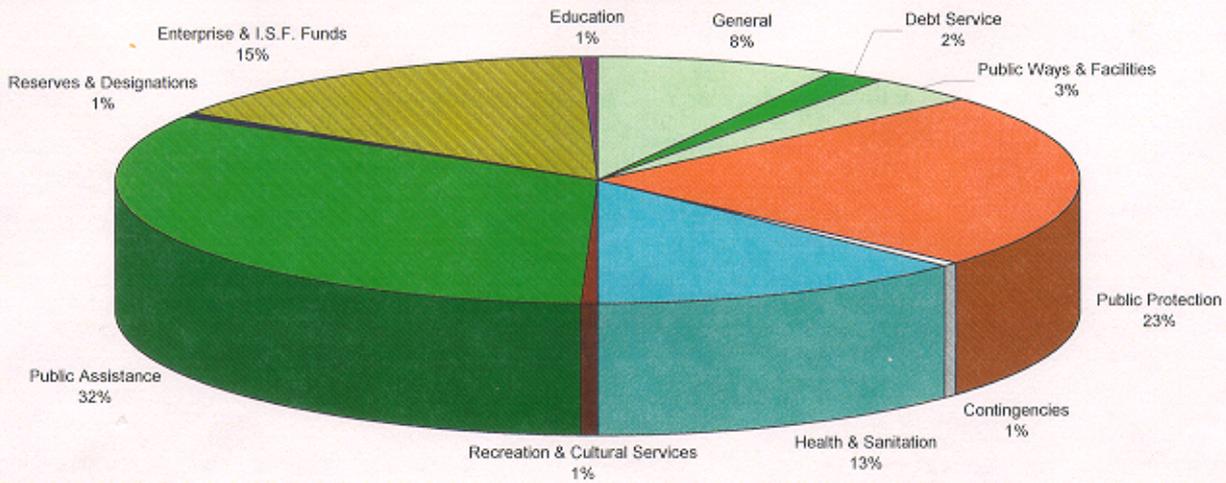
		<u>Allocated</u> <u>2000/01</u>	<u>Allocated</u> <u>2001/02</u>	<u>Approved</u> <u>2002/03</u>	<u>Approved</u> <u>2003/04</u>
<b>General Fund</b>					
10000	Board of Supervisors	9	9	9	9
10100	County Executive Office	8	9	9	9
11000	Auditor-Controller	23	23	23	23
11100	Revenue & Reimbursement	16	16	16	16
11200	Assessor	39	39	38	38
11300	Tax Collector	5	5	5	5
11400	Treasurer	6	6	6	6
11500	General Services	10	10	28	27
12500	County Counsel	11	11	11	12
13000	Management Services	11	11	11	11
13100	Employee Development	2	2	2	2
14000	Registrar of Voters	4	4	4	4
14200	Elections	0	0	0	0
15100	Communications	2	2	0	0
16000	DPW-Building Services Division	30	32	14	13
18200	Business Economic Development	11	11	11	10
18400	UC Development Office	4	4	4	3
19000	Risk Management	6	6	6	6
19200	Retirement	5	5	5	5
19900	DPW-Administration	19	18	18	16
20400	District Attorney	82	83	82	76
20600	Public Defender	19	19	19	18
21200	Indigent Defense	1	1	1	1
22000	Marshal	20	20	17	0
22100	Sheriff	106	117	117	133
23000	Sheriff-Corrections	98	96	100	102
23300	Juvenile Hall	23	26	31	60
23400	Probation	76	76	77	77
27000	Agricultural Commissioner	29	30	30	30
27100	Special Pest Control	0	0	0	0
27200	Sealer of Weights and Measures	7	7	7	7
27300	DPW-Building Division	11	11	11	11
27400	DPW - Professional Services Division	25	26	25	19
28000	Recorder	9	9	9	10
28100	Coroner	4	4	4	4
28500	Planning and Community Development	21	21	21	21
28700	Agricultural Commissioner - Animal Control	15	15	15	15
29400	County Clerk	2	2	2	2
40000	Health	169	158	159	149
41500	Mental Health	253	261	256	248
50000	Human Services Agency	534	538	532	532
50500	IHSS Public Authority	0	0	4	4
55000	Department of Workforce Investment	125	121	114	75
59000	Area Agency on Aging	4	4	4	4
60000	Library	22	24	24	24
61000	Cooperative Extension	3	3	4	4
70000	DPW-Recreation Division	3	3	3	2
70200	DPW-Parks Division	13	13	13	13
<b>Total General Fund</b>		<b>1,895</b>	<b>1,911</b>	<b>1,901</b>	<b>1,856</b>

Merced County Staffing Overview  
 Personnel Summary by Fund  
 Approved Permanent Positions

		Allocated <u>2000/01</u>	Allocated <u>2001/02</u>	Approved <u>2002/03</u>	Approved <u>2003/04</u>
<b>Other Funds</b>					
18100	Spring Fair	4	4	4	4
20100	Child Support Services Agency	139	149	149	119
23100	Sheriff-Inmate Welfare	3	3	3	3
25000	Fire	5	5	5	5
25100	Emergency Services	1	1	1	1
30000	DPW-Road Division	57	58	58	54
40600	Children & Families First	3	5	5	7
49500	Medical Assistance Program	15	15	15	16
		<b>227</b>	<b>240</b>	<b>240</b>	<b>209</b>
<b>Internal Service Funds</b>					
75500	Fleet	7	7	7	7
75600	Information Systems	47	47	45	45
75700	Communications	0	0	2	2
75800	Central Services - Duplicating	6	6	6	0
	<b>Total</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>54</b>
<b>Enterprise Funds</b>					
75100	Solid Waste	36	42	42	45
75200	Castle Airport Aviation and Development Center	12	12	11	9
75300	Countywide Transit	3	4	5	5
	<b>Total</b>	<b>51</b>	<b>58</b>	<b>58</b>	<b>59</b>
	<b>Grand Total</b>	<b>2,233</b>	<b>2,269</b>	<b>2,259</b>	<b>2,178</b>

# MERCED COUNTY BUDGETARY GRAPHS

**COUNTY OF MERCED BUDGET  
2003-2004**



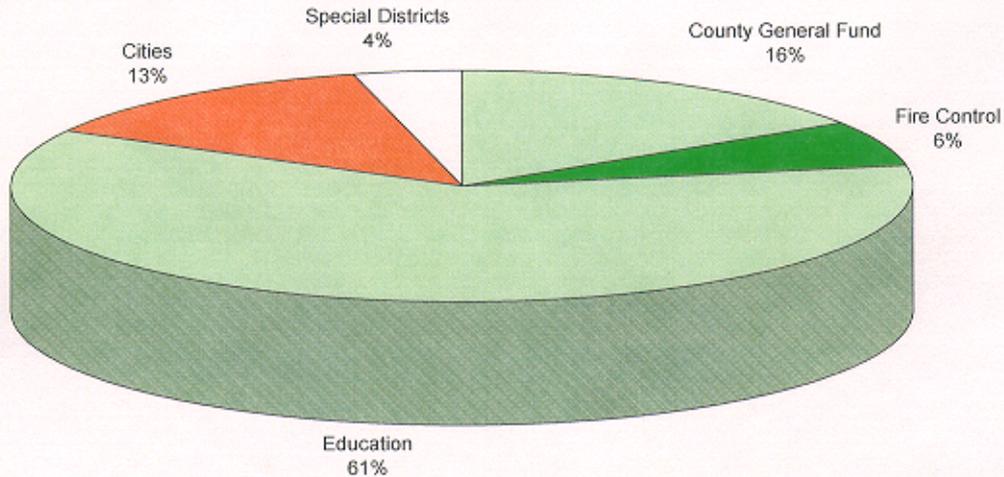
**TOTAL REQUIREMENTS  
BY COUNTY FUNCTION:**

General	\$30,231,769
Public Protection	86,606,425
Public Ways & Facilities	13,099,297
Health & Sanitation	47,672,881
Public Assistance	123,126,175
Education	1,877,606
Recreation & Cultural Services	1,617,178
Debt Service	7,365,649
Reserves & Designations	1,877,715
Contingencies	2,250,000
Subtotal	<u>\$315,724,695</u>
Enterprise & I.S.F. Funds	57,581,633
Total	<u>\$373,306,328</u>

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

Non-Enterprise Funds	\$282,245,455
Enterprise & I.S.F. Funds	57,581,633
Subtotal	<u>\$339,827,088</u>
Taxes	33,479,240
Total	<u>\$373,306,328</u>

**YOUR PROPERTY TAX DOLLARS  
2003-2004**



County General Fund	\$17,975,468
Fire Control	7,284,196
Education	68,643,961
Cities	14,763,122
Special Districts	4,442,606
<b>Total</b>	<b><u>\$113,109,353</u></b>

Secured	\$107,463,454
Unsecured	5,645,899
<b>Total</b>	<b><u>\$113,109,353</u></b>

THIS CHART IS BASED UPON THE ASSESSOR'S OFFICIAL ASSESSMENT ROLL OF JANUARY 1, 2003  
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 BUDGET SCHEDULES

COUNTY OF MERCED  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY BUDGET  
FOR FISCAL YEAR 2003-2004

COUNTY FUNDS  (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2003 (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	14,459,591		241,545,344	256,004,935	256,004,935		256,004,935
ROAD	156,619		12,942,678	13,099,297	13,099,297		13,099,297
CHILD SUPPORT SERVICES	765,453		9,855,996	10,621,449	10,621,449		10,621,449
SHERIFF INMATE WELFARE	301,258		958,824	1,260,082	1,260,082		1,260,082
CHILDREN & FAMILY FIRST	893,182		4,200,000	5,093,182	4,862,191	230,991	5,093,182
SPRING FAIR	640		1,041,000	1,041,640	1,041,640		1,041,640
FISH & GAME	0		21,000	21,000	21,000		21,000
M.A.P.	453,663		4,860,061	5,313,724	5,313,724		5,313,724
S.C.E.A.P.	-35,429	9,229	503,161	476,961	476,961		476,961
WORKFORCE INVESTMENT	-20,041		3,015,763	2,995,722	2,995,722		2,995,722
DEBT SERVICE	4,809,931	1,531,040	2,276,402	8,617,373	7,120,649	1,496,724	8,617,373
CAPITAL PROJECTS	-8,915,092		8,915,092	0	0		0
FIRE CONTROL	1,403,751		9,775,579	11,179,330	11,029,330	150,000	11,179,330
<b>GRAND TOTAL</b>	<b>14,273,526</b>	<b>1,540,269</b>	<b>299,910,900</b>	<b>315,724,695</b>	<b>313,846,980</b>	<b>1,877,715</b>	<b>315,724,695</b>

APPROPRIATION LIMIT \$379,811,920

APPROPRIATION SUBJECT TO LIMITATION \$ 66,515,777

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED  
AS OF JUNE 30, 2003

COUNTY FUNDS  (1)	FUND BALANCE (PER AUDITOR) AS OF JUNE 30, 2003 ACTUAL (2)	LESS: FUND BALANCE-RESERVED/DESIGNATED JUNE 30			FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2003 ACTUAL (6)
		ENCUMBRANCES  (3)	GENERAL & OTHER RESERVES  (4)	DESIGNATIONS  (5)	
GENERAL	38,040,379	15,300,026	8,280,762		14,459,591
ROAD	1,285,415	886,168	242,628		156,619
CHILD SUPPORT SERVICES	778,482	12,929	100		765,453
SHERIFF INMATE WELFARE	516,086	167,118	47,710		301,258
CHILDREN & FAMILY FIRST	9,246,467	1,531,762	6,821,523		893,182
SPRING FAIR	38,659	37,719	300		640
FISH & GAME	34,290	34,290			0
M.A.P.	823,749	370,086			453,663
S.C.E.A.P.	57,810	84,010	9,229		-35,429
WORKFORCE INVESTMENT	11,652	31,693			-20,041
DEBT SERVICE	10,099,754		5,289,823		4,809,931
CAPITAL PROJECTS	4,127,111	13,042,203			-8,915,092
FIRE CONTROL	3,636,820	1,708,069	525,000		1,403,751
<b>GRAND TOTAL</b>	<b>68,696,674</b>	<b>33,206,073</b>	<b>21,217,075</b>		<b>14,273,526</b>

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
DETAILS OF PROVISIONS FOR RESERVES/DESIGNATIONS  
(WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION BALANCES)  
FOR FISCAL YEAR 2003-2004

DESCRIPTION  (1)	RESERVES/ DESIGNATIONS BALANCE AS OF JUNE 30, 2003 (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)		
<b>GENERAL FUND</b>							
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	76,210					76,210	
RESERVE FOR LOANS	235,500					235,500	
RESERVE FOR IMPREST CASH	8,974					8,974	
RESERVE FOR INVENTORIES	135,078					135,078	
GENERAL FUND TOTAL	8,280,762					8,280,762	1010
<b>ROAD FUND</b>							
RESERVE FOR IMPREST CASH	50					50	
RESERVE FOR INVENTORIES	242,578					242,578	
ROAD FUND TOTAL	242,628					242,628	1020
<b>CHILD SUPPORT SERVICES</b>							
RESERVE FOR IMPREST CASH	100					100	
CHILD SUPPORT SERVICES TOTAL	100					100	1075
<b>SHERIFF INMATE WELFARE FUND</b>							
RESERVE FOR INVENTORIES	47,710					47,710	
SHERIFF INMATE WELFARE TOTAL	47,710					47,710	1240
<b>CHILDREN &amp; FAMILY FIRST FUND</b>							
GENERAL RESERVE	6,821,523			230,991	230,991	7,052,514	
CHILDREN & FAMILY FIRST TOTAL	6,821,523			230,991	230,991	7,052,514	1500
<b>SPRING FAIR FUND</b>							
RESERVE FOR IMPREST CASH	300					300	
SPRING FAIR FUND TOTAL	300					300	1505
<b>S.C.E.A.P. FUND</b>							
GENERAL RESERVE	9,229	9,229	9,229				1520-1539
S.C.E.A.P. TOTAL	9,229	9,229	9,229				1600-1622
<b>DEBT SERVICE FUNDS</b>							
GENERAL RESERVE	5,289,823	1,531,040	1,531,040	1,496,724	1,496,724	5,255,507	
DEBT SERVICE FUND TOTAL	5,289,823	1,531,040	1,531,040	1,496,724	1,496,724	5,255,507	1795-1807
<b>FIRE CONTROL FUND</b>							
GENERAL RESERVE	525,000			150,000	150,000	675,000	
FIRE CONTROL FUND TOTAL	525,000			150,000	150,000	675,000	1320
<b>GRAND TOTAL</b>	<b>21,217,075</b>	<b>1,540,269</b>	<b>1,540,269</b>	<b>1,877,715</b>	<b>1,877,715</b>	<b>21,554,521</b>	

**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 2003-2004

DESCRIPTION  (1)	ACTUAL  2001-2002 (2)	ACTUAL  2002-2003 (3)	RECOMMENDED  2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV.  2003-2004 (5)
<b>SUMMARIZATION BY SOURCE</b>				
CURRENT SECURED PROPERTY TAX	24,147,084	23,095,935	23,264,076	23,119,716
CURRENT UNSECURED PROPERTY TAX	1,822,107	1,733,888	1,635,716	1,635,716
TAXES - OTHER THAN CURRENT PROPERTY	7,422,323	6,976,971	7,632,557	8,723,808
LICENSES AND PERMITS	3,139,958	3,726,087	3,604,380	3,604,380
FINES, FORFEITS, AND PENALTIES	4,680,842	4,398,366	5,621,779	5,879,027
USE OF MONEY AND PROPERTY	5,956,537	5,714,193	6,010,520	5,051,655
AID FROM OTHER GOVERNMENTAL AGENCIES	201,890,394	210,415,949	206,803,737	206,912,400
CHARGES FOR CURRENT SERVICES	24,502,295	27,442,589	31,887,574	33,180,197
OTHER REVENUES	17,024,310	35,869,907	9,559,500	11,804,001
CANCELLATION OF RESERVES			1,973,180	1,540,269
<b>GRAND TOTAL</b>	<b>290,585,850</b>	<b>319,373,885</b>	<b>297,993,019</b>	<b>301,451,169</b>
<b>SUMMARIZATION BY FUND</b>				
GENERAL 1010	236,157,363	236,681,177	240,338,512	241,545,344
ROAD 1020	10,330,180	15,717,490	9,744,950	12,942,678
CHILD SUPPORT SERVICES AGENCY 1075	0	10,510,064	10,772,100	9,855,996
SHERIFF INMATE WELFARE 1240	1,046,726	827,539	958,824	958,824
CHILDREN AND FAMILIES FIRST 1500	10,913,561	3,905,779	4,200,000	4,200,000
SPRING FAIR 1505	964,718	742,714	1,041,000	1,041,000
FISH AND GAME 1510	26,254	16,674	21,000	21,000
MEDICAL ASSISTANCE PROGRAM 1515	4,937,548	4,693,590	4,860,061	4,860,061
S.C.E.A.P. 1520-39, 1600-1622	773,612	540,555	486,190	512,390
WORKFORCE INVESTMENT 1580-89	3,417,769	4,016,227	3,276,272	3,015,763
DEBT SERVICE 1795-1807	11,141,509	17,952,160	4,240,353	3,807,442
CAPITAL PROJECTS 1808-15	1,968,007	13,897,052	9,584,618	8,915,092
FIRE CONTROL 1320	8,908,603	9,872,864	8,469,139	9,775,579
<b>GRAND TOTAL</b>	<b>290,585,850</b>	<b>319,373,885</b>	<b>297,993,019</b>	<b>301,451,169</b>

COUNTY OF MERCED  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2003-2004

SOURCE CLASSIFICATION  (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
<b>91000 TAXES</b>					
91010 PROPERTY-TAXES-CURRENT SECURED	17,170,796	16,124,433	16,404,543	16,404,543	
	6,976,288	6,971,502	6,859,533	6,715,173	1320
91020 PROPERTY-TAXES-CURRENT UNSECURED	1,283,683	1,215,983	1,215,625	1,215,625	
	538,424	517,905	420,091	420,091	1320
91040 PROPERTY-TAXES-PRIOR UNSECURED	20,622	20,707	12,432	12,432	
	8,400	9,125	2,080	2,080	1320
91060 SALES AND USE TAX	4,273,375	4,270,548	4,700,712	5,000,712	
91062 SALES & USE TAX-LOCAL TRANS FUNDS	1,137,558	1,006,508	1,039,445	998,338	1020
91092 OTHER TAXES-TRANSFER TAX	539,163	598,074	672,878	1,022,878	
91093 OTHER TAXES-MOTEL TAX	385,946	382,745	710,908	710,908	
91097 OTHER TAXES-SUPPLEMENTAL TAXES	713,876	429,027	400,258	882,616	
	343,383	260,237	93,844	93,844	1320
<b>TOTAL</b>	<b>33,391,514</b>	<b>31,806,794</b>	<b>32,532,349</b>	<b>33,479,240</b>	
<b>92000 LICENSES AND PERMITS</b>					
92100 ANIMAL LICENSES	82,358	107,541	150,875	150,875	
92120 CONSTRUCTION PERMITS	1,152,338	1,520,383	1,353,500	1,353,500	
	34,138	57,796	44,000	44,000	1020
	0	912	0	0	1320
92140 ZONING PERMITS	35,503	31,952	45,445	45,445	
92150 FRANCHISES	1,136,072	1,260,269	1,250,500	1,250,500	
92151 FRANCHISES-SOLID WASTE	364,103	367,566	300,000	300,000	
92160 OTHER LICENSES & PERMITS	214,723	193,458	301,268	301,268	
	19,473	20,072	20,000	20,000	1020
92161 ADMINISTRATIVE PERMITS	17,984	31,803	36,420	36,420	

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2003-2004

SOURCE CLASSIFICATION  (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
92162 MARRIAGE LICENSES	69,638	74,374	70,772	70,772	
92163 OTHER LICENSES & PERMITS-SHERIFF	8,227	9,055	6,000	6,000	
92164 OTHER LIC & PERMITS-DANCE PERMITS	700	840	600	600	
92167 LIVE SCAN-DOJ PROCESSING	4,701	50,066	25,000	25,000	
TOTAL	3,139,958	3,726,087	3,604,380	3,604,380	
93000 FINES FORFEITS AND PENALTIES					
93100 FINES FORFEITS AND PENALTIES	57,652	60,180	93,904	93,904	
93101 FORFEITED PROPERTY-NARCOTIC CASES	45,974	48,904	2,700	2,700	
93170 VEHICLE CODE FINES	2,374,155	2,269,757	2,390,699	2,390,699	
93171 VEHICLE CODE FINES-JUVENILE	0	0	4,000	4,000	
93180 OTHER COURT FINES	159,114	286,611	304,470	304,470	
	18,016	15,886	20,800	20,800	1510
	451,275	430,497	401,802	401,802	1515
93181 COUNTY SHARE-CITY FINES	0	78,936	76,611	76,611	
93185 COURTS CONSTRUCTION ASSESSMENTS	0	711,829	490,000	490,000	
	632,568	0	0	0	1802
	0	0	762,793	762,793	1812
93200 PENALTY & COST ON DELINQUENT TAXES	342,088	216,443	0	256,266	
93201 PENALTY AND COST - TEETER	0	0	1,000,000	1,000,000	
93300 TOBACCO JUDGEMENTS	600,000	279,323	0	0	1814
93320 TOBACCO SECURITIZATION	0	0	74,000	74,982	
TOTAL	4,680,842	4,398,366	5,621,779	5,879,027	
94000 USE OF MONEY AND PROPERTY					
94200 INTEREST	2,942,775	2,459,538	3,849,525	2,849,525	
	73,177	29,084	40,000	40,000	1020

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
 FOR FISCAL YEAR 2003-2004

SOURCE CLASSIFICATION  (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
94000 USE OF MONEY AND PROPERTY					
	0	16,038	24,000	24,000	1075
	12,940	10,868	10,000	10,000	1240
	106,905	97,885	108,902	108,902	1320
	290,316	236,472	0	0	1500
	2,876	886	2,000	2,000	1505
	738	788	200	200	1510
	32,723	19,517	25,000	25,000	1515
	0	0	0	1,000	1520
	0	457	0	0	1521
	0	0	0	1,000	1522
	0	277	0	1,000	1523
	0	68	0	1,000	1524
	0	227	0	0	1525
	0	0	5,523	5,523	1536
	0	0	2,141	2,141	1537
	0	0	2,351	2,351	1538
	0	0	4,117	4,117	1539
	2,208-	0	0	0	1600
	947-	0	0	0	1601
	37-	0	0	0	1602
	6,342	4,544-	0	0	1605
	1,302	1,302-	0	0	1606
	2,180	0	0	0	1607
	2,295	2,647-	0	0	1608

COUNTY OF MERCED  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2003-2004

SOURCE CLASSIFICATION  (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
94000 USE OF MONEY AND PROPERTY					
	3,337	3,804-	0	0	1609
	1,582	6,358	0	0	1611
	205	1,705	0	0	1612
	476	831	0	0	1613
	191	3,811	0	0	1621
	306	4,569	0	0	1622
	0	208,453	0	0	1796
	0	27	0	0	1797
	189,608	120,647	0	0	1799
	29,345	41,399	0	0	1800
	121,349	315,160	0	0	1801
	372,828	206,344	0	0	1802
	10,575	9,260	0	0	1803
	469,130	559,947	500,000	500,000	1804
	2,898	5,523	0	0	1806
	108,132	84,162	0	0	1807
	4,295	842	0	0	1808
	6,076	4,387	0	0	1813
	10,988	17,766	0	0	1814
94203 INTEREST & INV. INCOME-TOBACCO	0	246,718	250,000	250,000	
94210 RENTS & CONCESSIONS	110,235	143,735	90,400	127,535	
	0	0	500	500	1320
	155,002	170,420	154,000	154,000	1505
94211 INTERIM RENTALS	22,500	0	33,756	33,756	

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2003-2004

SOURCE CLASSIFICATION  (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
<b>94000 USE OF MONEY AND PROPERTY</b>					
	175,916	147,454	175,000	175,000	1505
94212 OTHER CONCESSIONS	27,663	28,270	28,000	28,000	
	311,269	263,442	300,000	300,000	1240
	265,555	152,409	265,000	265,000	1505
94213 RENTS-TOWER	18,105	34,140	30,105	30,105	
94216 HYDRO PLANT COMMISSION	67,594	76,606	110,000	110,000	
TOTAL	5,956,537	5,714,193	6,010,520	5,051,655	
<b>95000 AID FROM OTHER GOVT AGENCIES</b>					
95251 ADMINISTRATION & ENGINEERING	20,004	20,004	20,000	20,000	1020
95252 2104 - 20% SELECT SYSTEM	2,055,138	2,081,657	1,798,000	1,798,000	1020
95254 2106 - HIGHWAY USERS TAX	591,244	635,564	429,000	429,000	1020
95256 SEC 2105-PROP III	1,742,605	1,704,062	1,633,000	1,633,000	1020
95257 WASHED STATE MATCHING FUNDS	0	100,000	200,000	200,000	1020
95260 STATE MOTOR VEHICLE IN-LIEU TAX	15,193,352	15,749,527	16,325,615	12,936,094	
95261 ST MOTOR VEH-IN LIEU TAX REALIGN	6,692,369	6,497,703	6,373,618	6,373,618	
	3,005,493	2,764,436	2,588,489	2,588,489	1515
95280 STATE-OTHER	0	20,643	25,000	25,000	
95281 STATE AID-PUBLIC SAFETY SERVICE	8,382,001	8,898,893	8,509,625	8,509,625	
95292 OTHER IN-LIEU TAX-HIGHWAY RENTAL	17-	0	0	0	1020
95300 STATE-PUBLIC ASSISTANCE ADMIN	14,339,089	17,577,617	12,624,316	12,614,797	
95310 STATE-AID FOR PUBLIC ASSISTANCE	21,530,011	21,188,200	12,832,875	13,447,407	
95311 STATE AID-CHILD DEVELOPMENT	0	0	11,195	11,195	
95313 STATE AID-CHILD ABUSE & NEGLECT	180,840	210,349	9,195	117,113	
95314 STATE AID-MENTAL HEALTH PROP 36	207,669	714,909	1,222,121	1,222,121	

COUNTY OF MERCED  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2003-2004

SOURCE CLASSIFICATION  (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
95321 PUBLIC ASSISTANCE-REALIGNMENT	7,456,919	7,590,305	7,536,960	8,379,960	
95322 MENTAL HEALTH-REALIGNMENT	4,968,865	6,447,943	8,388,054	8,141,485	
	0	60,622	189,321	187,407	1811
95323 HEALTH REALIGNMENT	1,497,490	1,391,622	1,703,535	1,703,535	
	1,327,962	1,234,079	1,393,802	1,393,802	1515
95330 STATE HEALTH ADMINISTRATION	854,962	813,222	1,342,927	1,342,714	
95334 HEALTH-ATS	21,161	18,528	28,800	28,800	
95340 STATE AID FOR CRIPPLED CHILDREN	273,480	143,095	421,383	421,383	
95360 STATE AID FOR MENTAL HEALTH	271,457	333,629	400,000	400,000	
95366 STATE AID FOR MH-PERINATAL	198,863	209,510	208,754	208,754	
95367 STATE AID FOR MH-ALCOHOL AND DRUG	383,590	203,120	186,317	76,317	
95370 STATE AID FOR TUBERCULOSIS CONTROL	52,675	45,540	30,000	30,000	
95380 STATE OTHER AID FOR HEALTH	391,127	175,449	220,319	220,319	
95381 STATE MCH & CIA PROJECTS	771,429	802,775	751,241	751,241	
95383 STATE MANAGED CARE	1,886,565	1,972,714	1,972,724	1,908,144	
95386 STATE CHILD HEALTH & DISABILITY	337,703	323,384	320,023	320,023	
95388 STATE PROP 10 TOB TAX	389,663	435,887	334,335	349,335	
	10,623,245	3,669,307	4,200,000	4,200,000	1500
95389 STATE PROP 99	173,532	145,626	155,000	155,000	
	50,201	49,376	50,968	50,968	1515
	0	0	0	8,600	1520
	0	211,368	0	0	1521
	0	75,294	0	5,000	1523
	0	53,878	0	8,600	1524
	0	94,358	0	0	1525

COUNTY OF MERCED  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2003-2004

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95000 AID FROM OTHER GOVT AGENCIES					
	0	0	219,870	219,870	1536
	0	0	75,294	75,294	1537
	0	0	58,778	58,778	1538
	0	0	102,937	102,937	1539
	160,542	0	0	0	1605
	7,735	0	0	0	1606
	86,742	0	0	0	1607
	4,900	0	0	0	1608
	8,580	0	0	0	1609
	284,900	56,974	0	0	1611
	11,450	2,292	0	0	1612
	44,610	8,923	0	0	1613
	48,980	9,798	0	0	1621
	85,780	17,157	0	0	1622
95390 STATE AID FOR AGRICULTURE	1,126,779	1,244,355	1,352,533	1,373,015	
95400 STATE AID FOR CIVIL DEFENSE	43,929	37,856	37,500	37,500	1320
95410 STATE AID FOR CONSTRUCTION	0	294,941	0	0	
	38,608	1,051,677	0	83,247	1020
	66,646	0	147,000	147,000	1505
	215,923	397,963	139,928	22,679	1810
	0	1,980,908	4,049,092	3,339,581	1814
95414 STATE LEA LANDFILL	228,950	476,982	129,233	260,793	
95415 STATE AID FOR CONSTRUCTION-UC	94,078	30,068	67,500	67,500	1020
95430 STATE AID FOR COUNTY FAIRS	205,000	177,509	205,000	205,000	1505

COUNTY OF MERCED  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2003-2004

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95000 AID FROM OTHER GOVT AGENCIES					
95450 STATE AID FOR VETERANS AFFAIRS	40,303	41,061	40,000	40,000	
95460 STATE HOMEOWNERS PROP TAX RELIEF	366,391	356,714	355,300	355,300	
	150,135	158,941	148,932	148,932	1320
95470 STATE-OPEN SPACE SUBVENTION	0	2,551,409	1,255,155	1,255,155	
95485 STATE AID INS FRAUD	0	20,300	140,000	140,000	
95490 STATE OTHER	11,622,999	9,487,067	8,776,476	6,912,686	
	0	51,169	20,000	200,000	1075
	21,464	0	0	0	1320
	535,120	47,546	0	0	1580
	1,603,632	3,303,322	2,247,978	2,241,978	1581
	686,798	581,939	616,647	463,386	1582
	591,094	386,500	411,647	310,399	1583
95491 STATE EXTRADITION REIMBURSEMENT	8,156	2,784	12,000	12,000	
95492 STATE C.O.P.S. FUNDING	370,563	1,318,849	1,035,236	1,034,612	
95493 STATE GAS TAX REFUND	3,824	639	5,000	5,000	1020
95494 STATE-AB 2928	724,893	688,738	0	224,607	1020
95495 STATE CHILD SUPPORT	2,918,357	25,297	0	0	
	0	3,526,966	3,633,674	3,221,234	1075
95496 STATE OCJP GRANT FUNDS	854,405	980,999	909,361	791,861	
95497 STATE SEIF	139,088	0	0	0	
95498 STATE MANDATED COSTS	442,674	2,985	235,195	385,195	
	1,679	0	0	0	1320
95500 FEDERAL PUBLIC ASSISTANCE ADMIN	33,585,632	32,112,084	39,162,122	39,394,019	
95510 FEDERAL AID FOR PUBLIC ASSISTANCE	23,215,246	23,690,650	31,507,154	34,043,750	

COUNTY OF MERCED  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2003-2004

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95000 AID FROM OTHER GOVT AGENCIES					
95515 FEDERAL TANF FUNDS	0	245,491	772,786	772,786	
95530 FEDERAL AID FOR CONSTRUCTION	1,190,051	4,545,950	564,800	1,576,638	1020
	735,228	165,744	0	0	1808
	0	857,946	0	0	1814
95531 FEDERAL AID-CONST RIP	0	288,435	0	50,000	1020
95533 FEDERAL AID FOR CONSTRUCTION-UC	376,310	120,273	202,500	202,500	1020
95560 FEDERAL GRAZING FEES	448	448	125	125	
95581 FEDERAL HEALTH ADMIN	447,678	347,709	529,768	529,768	
95591 FEDERAL IN-LIEU TAX-WILDLIFE REF	39,491	0	38,250	38,250	
	10,636	0	11,652	11,652	1320
95592 FEDERAL IN-LIEU ENTITLEMENT LAND	40,279	90,988	42,750	42,750	
95600 FEDERAL OTHER	5,189,538	6,132,917	4,618,475	5,246,921	
	915	0	0	974,800	1320
95602 FEDERAL DEPARTMENTAL MATCH	88,870	118,850	0	0	
95604 FEDERAL FAMILY SUPPORT	6,008,132	0	0	0	
	0	6,915,655	7,092,426	5,858,762	1075
95609 STP REPLACEMENT-DIRECT	0	526,686	526,686	1,053,372	1020
95610 STP REPLACEMENT-MCAG	430,119	0	430,119	710,894	1020
95611 SPOUSAL ABUSE PROSECUTION PROGRAM	86,161	71,296	84,000	84,000	

COUNTY OF MERCED  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2003-2004

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95612 ARREST POLICY GRANT	232,028	22,348	0	0	
95613 TEA-EXCHANGE FUNDS	149,144	0	250,000	262,682	1020
95620 OTHER IN-LIEU TAXES-HOUSING	70,733	0	34,200	34,200	
	5,327	0	3,489	3,489	1320
95630 OTHER GOVERNMENTAL AGENCIES	272,034	177,656	68,657	68,657	
TOTAL	201,890,394	210,415,949	206,803,737	206,912,400	
96000 CHARGES FOR CURRENT SERVICES					
96600 CHARGES FOR CURRENT SERVICES	23,517	33,650	32,250	32,250	
96621 IMPACT FEES	0	500,000	319,900	755,900	1020
	200,000	0	233,616	233,616	1320
	6,600	0	0	0	1800
	0	0	501,322	660,470	1813
96622 PARKLAND DEDICATION FEES	0	47,358	0	31,100	
96640 ASSESSMENT & TAX COLLECTION FEES	44,585	75,635	88,760	88,760	
96642 TAX ADMIN FEES-CITIES/DISTRICTS	430,667	461,254	389,594	389,594	
96643 TAX ADMIN FEES-SUPPLEMENTAL TAXES	262,460	199,653	179,736	216,431	
96645 AB 719 TAX ADMIN PROGRAM	489,271	273,862	421,135	420,667	
96650 AUDITING & ACCOUNTING FEES	10,692	8,999	4,500	4,500	
96660 COMMUNICATION SERVICES	174,120	115,936	119,480	119,480	
96670 ELECTION SERVICES	176,944	90,945	194,500	194,500	
96690 LEGAL SERVICES	213,297	215,526	182,000	193,154	
96700 PERSONNEL SERVICES	4,026,896	3,584,942	4,035,991	4,029,126	
	50	0	0	0	1020
96701 PERSONNEL SERVICES-ADMINISTRATION	2,428,067	2,569,104	3,588,858	3,587,844	
96703 PERSONNEL SERVICES-TRANSPORTATION	1,545	2,716	1,500	1,500	

COUNTY OF MERCED  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2003-2004

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96000 CHARGES FOR CURRENT SERVICES					
96706 PERSONNEL SERV - JUVENILE COURT	0	0	122,078	122,078	
96710 PLANNING & ENGINEERING SERVICES	84,334	115,910	123,895	123,895	
	5,578	9,068	3,000	3,000	1020
96711 PLANNING SERVICES-ENVIRONMENTAL	0	0	2,000	2,000	
96712 PLANNING SERVICES-EIR SPEC SERV	78,758	115,079	25,000	55,990	
96713 SUBDIVISION REVIEW/INSPECTION FEES	59,974	140,794	75,000	150,000	1020
96714 PLANNING ACTIVITY FEES	9,379	13,896	20,000	158,000	1020
96715 PLANNING SERVICES-COMM PLANS	18,687	3,009	90,983	90,983	
96716 FLOOD PLAIN ADMINISTRATION FEES	10,375	11,750	10,000	10,000	
96717 WILLIAMSON ACT CONTRACTS	0	0	1,594	1,594	
96718 LAFCO SERVICES	45,074	48,652	65,000	65,000	
96730 AGRICULTURE SERVICES	164,426	216,700	198,000	198,000	
96731 WEIGHTS & MEASURES FEES	66,730	65,391	66,500	66,500	
96740 CIVIL PROCESSING SERVICE	112,865	114,520	123,000	123,000	
96743 CIVIL PROCESSING SERV-VEH EQUIP	54,000	77,888	72,000	72,000	
96744 CIVIL PROCESSING SERV-POC/SERV FEE	15,000	20,000	25,000	25,000	
96749 COURT APPOINTED COUNSEL FEE	213	510	300	300	
96750 COURT FEES AND COSTS	453,632	366,643	605,608	596,364	
96751 CLERKS FEES	38,648	43,636	34,200	34,200	
96754 PASSPORTS	34,398	56,638	27,550	27,550	
96757 CIVIL SUITS	11,100	192,706	250,100	250,100	
96761 ESTATE FEES-PUBLIC ADMINISTRATOR	13,908	51,454	27,000	27,000	
96762 ESTATE FEES-PUBLIC GUARDIAN	34,272	31,550	28,000	28,000	
96770 HUMANE SERVICES	132,538	169,584	189,500	189,500	

COUNTY OF MERCED  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2003-2004

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96000 CHARGES FOR CURRENT SERVICES					
96771 SPAY/NEUTER SURGERY	0	32,376	48,000	48,000	
96780 LAW ENFORCEMENT SERVICES	83,639	70,720	84,000	84,000	
96781 LAW ENF-BOOKING FEES-BILLED	390,633	420,827	400,000	400,000	
96782 LAW ENF-BOOKING FEES-COURT	8,624	6,099	7,500	7,500	
96783 JAIL REPORTING WELFARE FILINGS	421	924	750	750	
96784 LAW ENF-TRIAL COURT	1,110,644	1,050,000	1,617,399	1,617,399	
96785 LAW ENF-FAMILY LAW	114,356	0	0	0	
96790 RECORDING FEES	81,717	89,346	95,900	95,900	
96791 RECORDING FEES-RECORDER	860,078	1,129,843	934,058	934,058	
96792 MICROGRAPHIC FEES	92,111	487,861	745,230	1,296,000	
96800 ROAD AND STREET SERVICES	24,986	2,633	5,000	5,000	1020
96810 HEALTH FEES	340,617	295,260	312,380	312,380	
	0	160	2,000	2,000	1075
	47,591	180,285	400,000	400,000	1515
96812 CHILD HEALTH DISABILITY SCREENING	450	0	0	0	
96816 EMPLOYEE BENEFIT PAYMENTS	0	286	0	0	
96820 MENTAL HEALTH SERVICES	5,086	6,832	4,000	4,000	
96821 MENTAL HEALTH SVC FEES	64,522	62,265	70,000	70,000	
96822 MENTAL HEALTH SVC INSURANCE	86,227	177,206	50,000	50,000	
96824 MENTAL HEALTH-FEES OTHER	46,388	36,727	67,000	67,000	
96826 MENTAL HEALTH-GRANTS	871,007	1,024,224	878,574	1,101,863	
96827 MENTAL HEALTH-MEDICARE	31,137	144,560	42,000	42,000	
96828 MENTAL HEALTH-CONTRACTS	433,911	519,150	636,244	585,501	
96830 CRIPPLED CHILDREN SERVICES	1,430	2,520	1,500	1,500	

COUNTY OF MERCED  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2003-2004

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96000 CHARGES FOR CURRENT SERVICES					
96840 SANITATION SERVICES	400,711	461,975	555,000	555,000	
96846 SANITATION SERVICES-PUB WKS TIP FS	184,455	184,455	248,455	248,455	
96847 SANITATION SERVICES-LEA LANDFILL	87,123	87,123	87,123	87,123	
96848 SANITATION SERV HHW-OTHER COUNTIES	15,551	11,743	62,000	62,000	
96850 REIMBURSEMENT RECOVERY OF COSTS	4,195	38,399	3,700	3,700	
96860 INSTITUTIONAL CARE & SERVICES	527,158	536,247	500,153	500,153	
96861 PRISONER BOARD	46,631	78,393	60,000	60,000	
96862 MEDICARE	92,885	29,815	32,000	32,000	
96863 MEDI CAL	3,675,803	4,572,353	6,132,000	6,132,000	
96864 PRIVATE PAY/INSURANCE	55,504	203,448	45,000	45,000	
96881 EDUCATIONAL SERVICES-OFFICER TR	33,346	39,328	0	0	
96891 LIBRARY SERVICE-FINES	25,264	30,358	30,000	30,000	
96900 PARKS & RECREATION FEES	92,502	86,013	120,824	120,824	
96901 PARKS & RECR FEES-ENTRANCE FEES	138,327	125,966	170,809	170,809	
96920 OTHER SERVICES	265,578	305,380	288,353	288,353	
	4,805	7,770	7,000	7,000	1320
96921 REIMBURSEMENT OFFICE	608,705	1,123,989	689,962	839,962	
96922 DATA PROCESSING	57	19	80	80	
96924 BANK/VAULT REIMBURSEMENT	175,154	206,253	203,900	203,900	
96925 COST ALLOCATION	2,007,848	1,765,785	1,807,000	1,310,811	
96926 REIMBURSED PROJECTS	976,863	1,308,538	1,500,000	1,500,000	1020
96927 WELFARE CHILD SUPPORT	438,018	435,318	420,000	435,000	
96929 OTHER SERVICES-SERVICE CHARGES	10,802	8,810	12,000	12,000	1320
96931 OTHER SERVICES-BANKRUPTCY FEES	0	0	15,000	15,000	

COUNTY OF MERCED  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2003-2004

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96000 CHARGES FOR CURRENT SERVICES					
96932 OTHER SERVICES-MEDIATION FEES	0	35	0	0	
96933 OTHER SERVICES-TAX AUCTION	0	0	12,650	12,650	
96940 INTERFUND REVENUE	6,835	10,474	4,580	4,580	
	0	112	0	0	1515
TOTAL	24,502,295	27,442,589	31,887,574	33,180,197	
97000 OTHER REVENUE					
97100 WELFARE REPAYMENTS	540,697	518,650	500,000	534,200	
97110 STALE DATED AID PAYMENTS	736	19,419	10,500	10,500	
97120 FORGERY REIMBURSEMENT	17,612	17,234	12,000	12,000	
97210 OPERATING TRANSFERS IN	0	226	0	219,678	
	150,000	158,500	300,000	700,000	1020
	0	0	0	550,000	1075
	0	49,514	0	0	1240
	415,000	350,000	500,000	976,000	1320
	0	984,939	999,577	999,577	1796
	0	195,459	195,460	195,460	1797
	0	936,750	0	0	1801
	305,500	0	0	0	1808
	80,000	0	0	0	1810
97212 OPERATING TRANSFERS IN - CSAC COP	1,152,391	140,769	0	0	1800
	0	20,166	0	0	1802
	341,038	3,591,074	0	0	1803
	47,238	46,364	0	0	1805
	4,781	4,990	81,365	81,365	1807

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2003-2004

SOURCE CLASSIFICATION  (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97000 OTHER REVENUE					
97220 LONG-TERM DEBT PROCEEDS	1,900,345	0	0	0	
	0	24,757	0	0	1020
	0	259,523	0	0	1800
	0	32,057	0	0	1801
	2,154,739	3,595,312	0	0	1802
	0	36,127	0	0	1806
	0	52,768	0	0	1807
	0	10,113,609	3,942,162	3,942,162	1814
97940 DEBT FORGIVENESS	0	3,706,509	0	0	
	0	1,046,078	0	0	1320
97950 REVENUE APPLICABLE TO PRIOR YEARS	1,250,243	377,510	0	550,000	
	6,458	0	0	0	1320
	35,666	40,524	42,000	42,000	1505
	7,500	0	0	0	1510
	22,303	15,288	0	0	1515
	0	0	1,700	1,700	1537
	0	0	4,250	4,250	1539
	0	304,683-	0	0	1580
	14,369	10,787-	0	0	1606
	0	12,130	0	0	1612
	0	3,164	0	0	1622
	163,732	0	0	0	1804
	0	70,096-	0	0	1808
97960 SALE OF FIXED ASSETS	72,491	26,888	16,100	16,100	

COUNTY OF MERCED  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2003-2004

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97000 OTHER REVENUE	13,289	1,719	2,000	2,000	1020
	0	64	0	0	1075
	8,553	9,145	15,000	15,000	1320
	16	10	0	0	1505
97970 OTHER SALES	175,150	242,812	162,144	162,144	
	72	0	0	0	1020
	127,000	0	0	0	1806
97981 OTHER SALES-CONCESSION SALES	722,517	503,715	648,824	648,824	1240
97990 OTHER REVENUE	1,426,740	1,297,753	1,058,568	1,064,291	
	409,642	650,372	250,000	250,000	1020
	55,500	395,972	15,000	15,000	1320
	19,689	24,736	13,000	13,000	1505
	1,125	0	0	0	1581
	4,677,772	5,610,443	0	0	1799
	11	0	0	0	1808
	9,986	88,038	0	0	1810
97991 OTHER REVENUE-STALE DATED WARRANTS	201-	45,339	0	0	
	0	12	0	0	1075
	0	726	0	0	1320
	0	661	0	0	1505
	0	13	0	0	1580
	0	1,590	0	0	1583
97992 OTHER REVENUE-DONATIONS	84,065	16,149	231,750	240,650	
	38,352	28,105	38,000	38,000	1505

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
 FOR FISCAL YEAR 2003-2004

SOURCE CLASSIFICATION  (1)	ACTUAL  2001-2002 (2)	ACTUAL  2002-2003 (3)	RECOMMENDED  2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97000 OTHER REVENUE					
97993 OTHER REVENUE-INSURANCE PROCEEDS	18,870	49,662	0	0	
97995 OTHER REVENUE-ESTATE PROCEEDS	2,957	0	100	100	
97996 OTHER REVENUE-BAD CHECK FEE	20,580	17,599	20,000	20,000	
97998 OTHER REVENUE-CASH OVERAGE	1	43	0	0	
97999 OTHER REVENUE-PRINCIPAL PMTS LTD	529,785	894,497	500,000	500,000	1804
TOTAL	17,024,310	35,869,907	9,559,500	11,804,001	
CANCELLATION OF RESERVES			1,973,180	1,540,269	
GRAND TOTAL	290,585,850	319,373,885	297,993,019	301,451,169	

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
ANALYSIS OF CURRENT PROPERTY TAXES AND ASSESSED VALUATION  
FOR FISCAL YEAR 2003-2004

(1) COUNTY FUNDS	CURRENT SECURED PROPERTY TAXES				CURRENT UNSECURED PROPERTY TAXES			
	APPORIONMENT FROM COUNTYWIDE TAX RATE (2)	VOTER APPROVED DEBT		TOTAL SECURED (5)	APPORIONMENT FROM COUNTYWIDE TAX RATE (6)	RATE (7)	AMOUNT (8)	TOTAL UNSECURED (9)
		RATE (3)	AMOUNT (4)					
GENERAL FUND	16,404,543	0	0	16,404,543	1,215,625	0	0	1,215,625
FIRE CONTROL	6,715,173	0	0	6,715,173	420,091	0	0	420,091
<b>GRAND TOTAL</b>	<b>23,119,716</b>	<b>0</b>	<b>0</b>	<b>23,119,716</b>	<b>1,635,716</b>	<b>0</b>	<b>0</b>	<b>1,635,716</b>
<b>COUNTYWIDE TAX BASE</b>								
(10)	SECURED ROLL			UNSECURED ROLL (14)	TOTAL SECURED AND UNSECURED (15)			
	LOCALLY ASSESSED (11)	STATE ASSESSED (12)	TOTAL SECURED (13)					
LAND	3,428,976,188	12,011,278	3,440,987,466	16,239,782	3,457,227,248			
IMPROVEMENTS	7,446,370,831	2,367,151	7,448,737,982	487,805,514	7,936,543,496			
PERSONAL PROPERTY	385,452,007	1,382,245	386,834,252	320,471,664	707,305,916			
<b>TOTAL GROSS ASSESSED VALUATION</b>	<b>11,260,799,026</b>	<b>15,760,674</b>	<b>11,276,559,700</b>	<b>824,516,960</b>	<b>12,101,076,660</b>			
LESS EXEMPTIONS:								
HOMEOWNERS	220,243,765	0	220,243,765	259,000	220,502,765			
OTHER	167,771,341	0	167,771,341	4,446,374	172,217,715			
<b>TOTAL NET ASSESSED VALUATION</b>	<b>10,872,783,920</b>	<b>15,760,674</b>	<b>10,888,544,594</b>	<b>819,811,586</b>	<b>11,708,356,180</b>			
<b>ADJUSTED VALUATION FOR ESTIMATED TAX REVENUE COMPUTATION</b>	<b>10,872,783,920</b>	<b>15,760,674</b>	<b>10,888,544,594</b>	<b>819,811,586</b>	<b>11,708,356,180</b>			

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY FINANCING REQUIREMENTS BY FUNCTION & FUND  
FOR FISCAL YEAR 2003-2004

DESCRIPTION  (1)	ACTUAL  2001-2002 (2)	ACTUAL  2002-2003 (3)	RECOMMENDED  2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)
<b>SUMMARIZATION BY FUNCTION</b>				
GENERAL	30,970,425	36,748,236	30,627,792	30,231,769
PUBLIC PROTECTION	68,819,640	74,317,562	85,721,854	86,606,425
PUBLIC WAYS AND FACILITIES	12,522,611	15,861,875	10,249,423	13,099,297
HEALTH AND SANITATION	38,144,605	42,598,871	47,792,212	47,672,881
PUBLIC ASSISTANCE	113,732,357	119,073,628	119,764,008	123,126,175
EDUCATION	1,567,249	1,832,223	1,883,850	1,877,606
RECREATION AND CULTURAL SERVICES	1,302,241	1,500,582	1,633,728	1,617,178
DEBT SERVICE	7,067,463	31,308,355	7,264,737	7,365,649
<b>TOTAL SPECIFIC FINANCING USES</b>	<b>274,126,591</b>	<b>323,241,332</b>	<b>304,937,604</b>	<b>311,596,980</b>
APPROPRIATION FOR CONTINGENCIES			2,250,000	2,250,000
PROVISIONS FOR RESERVES/DESIGNATIONS			3,944,654	1,877,715
<b>TOTAL FINANCING REQUIREMENTS</b>	<b>274,126,591</b>	<b>323,241,332</b>	<b>311,132,258</b>	<b>315,724,695</b>
<b>SUMMARIZATION BY FUND</b>				
GENERAL 1010	230,910,965	232,491,089	252,822,290	256,004,935
ROAD 1020	12,522,611	15,861,875	10,249,423	13,099,297
CHILD SUPPORT SERVICES AGENCY 1075		9,731,682	10,802,591	10,621,449
SHERIFF INMATE WELFARE 1240	679,070	726,820	1,244,564	1,260,082
CHILDREN AND FAMILIES FIRST 1500	2,390,554	3,182,319	6,362,893	5,093,182
SPRING FAIR 1505	926,633	768,498	1,043,763	1,041,640
FISH AND GAME 1510	20,932	8,800	21,000	21,000
MEDICAL ASSISTANCE PROGRAM 1515	4,831,391	4,899,313	5,315,650	5,313,724
S.C.E.A.P. 1520-39, 1600-1622	645,519	904,087	476,961	476,961
WORKFORCE INVESTMENT 1580-89	3,039,718	4,492,345	3,276,272	2,995,722
DEBT SERVICE 1795-1807	7,067,463	31,308,355	9,464,391	8,617,373
CAPITAL PROJECTS 1808-15	2,797,493	11,166,448		
FIRE CONTROL 1320	8,294,242	7,699,701	10,052,460	11,179,330
<b>TOTAL FINANCING REQUIREMENTS</b>	<b>274,126,591</b>	<b>323,241,332</b>	<b>311,132,258</b>	<b>315,724,695</b>

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SUMMARY OF COUNTY FINANCING REQUIREMENTS  
 FOR FISCAL YEAR 2003-2004

DESCRIPTION  (1)	ACTUAL  2001-2002 (2)	ACTUAL  2002-2003 (3)	RECOMMENDED  2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)
TOTAL SPECIFIC FINANCING USES (BROUGHT FORWARD FROM SCHEDULE 8A)	274,126,591	323,241,332	304,937,604	311,596,980
APPROPRIATION FOR CONTINGENCIES:			2,250,000	2,250,000
SUBTOTAL - TOTAL ESTIMATED FINANCING USES	274,126,591	323,241,332	307,187,604	313,846,980
PROVISIONS FOR RESERVES/DESIGNATIONS			3,944,654	1,877,715
<b>TOTAL FINANCING REQUIREMENTS</b>	<b>274,126,591</b>	<b>323,241,332</b>	<b>311,132,258</b>	<b>315,724,695</b>

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
SCHEDULE OF COUNTY SPECIFIC FINANCING USES  
BY BUDGET UNIT BY FUNCTION AND ACTIVITY  
FOR FISCAL YEAR 2003-2004

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)  (1)	ACTUAL  2001-2002 (2)	ACTUAL  2002-2003 (3)	RECOMMENDED  2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)
<b>GENERAL</b>				
<b>LEGISLATIVE AND ADMINISTRATION</b>				
10000 BOARD OF SUPERVISORS	952,403	902,453	1,573,175	1,573,760
10100 COUNTY EXECUTIVE OFFICE	950,015	1,256,407	1,673,963	1,669,409
10200 SPECIAL AUDITING	69,707	76,040	89,000	89,000
10400 BOARD OF EQUALIZATION	3,892	2,505	10,400	10,400
<b>TOTAL LEGISLATIVE AND ADMINISTRATION</b>	<b>1,976,017</b>	<b>2,237,405</b>	<b>3,346,538</b>	<b>3,342,569</b>
<b>FINANCE</b>				
11000 AUDITOR-CONTROLLER	2,029,545	2,115,826	2,656,998	2,652,005
11100 REVENUE & REIMBURSEMENT	870,559	955,139	1,158,687	1,156,971
11200 ASSESSOR	2,301,867	2,598,655	3,001,638	2,996,412
11300 TAX COLLECTOR	403,536	378,033	465,338	464,207
11400 TREASURER	575,702	643,867	761,384	760,057
11500 GENERAL SERVICES	675,721	1,459,798	1,412,219	1,403,865
<b>TOTAL FINANCE</b>	<b>6,856,930</b>	<b>8,151,318</b>	<b>9,456,264</b>	<b>9,433,517</b>
<b>COUNSEL</b>				
12500 COUNTY COUNSEL	859,461	941,366	990,895	1,002,007
<b>TOTAL COUNSEL</b>	<b>859,461</b>	<b>941,366</b>	<b>990,895</b>	<b>1,002,007</b>
<b>PERSONNEL</b>				
13000 MANAGEMENT SERVICES	922,088	1,177,766	1,210,624	1,247,114
13100 EMPLOYEE DEVELOPMENT	147,527	170,295	276,359	250,657
<b>TOTAL PERSONNEL</b>	<b>1,069,615</b>	<b>1,348,061</b>	<b>1,486,983</b>	<b>1,497,771</b>

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
**SCHEDULE OF COUNTY SPECIFIC FINANCING USES**  
**BY BUDGET UNIT BY FUNCTION AND ACTIVITY**  
**FOR FISCAL YEAR 2003-2004**

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)  (1)	ACTUAL  2001-2002 (2)	ACTUAL  2002-2003 (3)	RECOMMENDED  2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)
<b>GENERAL</b>				
<b>ELECTIONS</b>				
14000 REGISTRAR OF VOTERS	172,966	206,783	702,543	701,997
14200 ELECTIONS	394,478	414,114	493,028	643,028
TOTAL ELECTIONS	567,444	620,897	1,195,571	1,345,025
<b>COMMUNICATION</b>				
15000 RADIO COMMUNICATIONS	2,888	329	0	0
15100 COMMUNICATIONS	161,736	2,205	0	0
TOTAL COMMUNICATION	164,624	2,534	0	0
<b>PROPERTY MANAGEMENT</b>				
16000 DPW-BUILDING SERVICES DIVISION	3,596,829	1,628,688	1,850,394	1,776,153
16200 TAXES BENEFITS & ASSESSMENTS	1-	226	25,500	25,500
TOTAL PROPERTY MANAGEMENT	3,596,828	1,628,914	1,875,894	1,801,653
<b>PLANT ACQUISITION</b>				
17000 CAPITAL IMPROVEMENT PROGRAM	1,794,256	1,074,986	1,390,000	1,208,350
17100 DISTRICT PROJECTS	33,484	94,355	125,000	125,000
17200 CAPITAL PROJ-CORRECTIONAL FACILITY	689,915	540,980	0	0
17300 CAPITAL PROJ-MENTAL HEALTH FACILTY	1,471	65,747	0	0
17400 CAPITAL PROJ-JUSTICE FACILITY	67,177	92,147	0	0
17500 CAPITAL PROJ-FIRE FACILITIES	0	0	0	0
17700 CAPITAL PROJ-PLANADA DRAINAGE	1,203,856	0	0	0
17800 CAPITAL PROJ-JUV JUSTICE FACILITY	835,074	10,467,574	0	0
TOTAL PLANT ACQUISITION	4,625,233	12,335,789	1,515,000	1,333,350

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
SCHEDULE OF COUNTY SPECIFIC FINANCING USES  
BY BUDGET UNIT BY FUNCTION AND ACTIVITY  
FOR FISCAL YEAR 2003-2004

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)  (1)	ACTUAL  2001-2002 (2)	ACTUAL  2002-2003 (3)	RECOMMENDED  2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)
<b>GENERAL</b>				
<b>PROMOTION</b>				
18000 ADVERTISING	65,021	99,463	90,000	90,000
18100 MERCED COUNTY SPRING FAIR	926,633	768,498	1,043,763	1,041,640
18200 BUSINESS ECONOMIC OPPORTUNITY	758,092	1,122,959	1,147,665	1,150,611
18400 UC MERCED DEVELOPMENT OFFICE	4,787,354	1,892,901	1,861,807	882,377
TOTAL PROMOTION	6,537,100	3,883,821	4,143,235	3,164,628
<b>OTHER GENERAL</b>				
19000 RISK MANAGEMENT	491,624	740,469	805,719	803,847
19200 RETIREMENT ASSOCIATION	2,386,565	2,607,606	3,583,858	3,582,844
19700 OPERATING TRANSFERS	1,015,000	1,350,000	1,226,000	1,926,000
19900 DPW-PUBLIC WORKS ADMINISTRATION	823,984	900,056	1,001,835	998,558
TOTAL OTHER GENERAL	4,717,173	5,598,131	6,617,412	7,311,249
TOTAL GENERAL	30,970,425	36,748,236	30,627,792	30,231,769
<b>PUBLIC PROTECTION</b>				
<b>JUDICIAL</b>				
20000 COUNTY COURT OPERATIONS	1,804,354	1,954,985	2,006,500	2,006,500
20100 CHILD SUPPORT SERVICES AGENCY	0	9,731,682	10,802,591	10,621,449
20200 GRAND JURY	11,944	14,460	25,000	25,000
20400 DISTRICT ATTORNEY	4,877,715	5,130,160	5,356,418	5,335,091
20500 DISTRICT ATTORNEY-FAMILY SUPPORT	9,352,148	0	0	0
20600 PUBLIC DEFENDER	1,744,916	1,903,684	2,049,826	1,988,381
20900 JUSTICE AUTOMATION SYSTEM	6,675	24,162	50,000	50,000

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
SCHEDULE OF COUNTY SPECIFIC FINANCING USES  
BY BUDGET UNIT BY FUNCTION AND ACTIVITY  
FOR FISCAL YEAR 2003-2004

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)  (1)	ACTUAL  2001-2002 (2)	ACTUAL  2002-2003 (3)	RECOMMENDED  2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)
<b>PUBLIC PROTECTION</b>				
21200 INDIGENT DEFENSE	1,468,107	1,868,373	1,919,918	1,744,606
TOTAL JUDICIAL	19,265,859	20,627,506	22,210,253	21,771,027
<b>POLICE PROTECTION</b>				
22000 MARSHAL	1,746,837	1,453,141	0	0
22100 SHERIFF	9,541,683	11,080,049	13,499,090	13,545,429
TOTAL POLICE PROTECTION	11,288,520	12,533,190	13,499,090	13,545,429
<b>DETENTION AND CORRECTION</b>				
23000 SHERIFF-CORRECTIONS	11,082,316	11,315,557	12,143,813	12,102,198
23100 SHERIFF INMATE WELFARE	679,070	726,820	1,244,564	1,260,082
23300 JUVENILE HALL	1,696,667	3,333,260	5,199,257	5,266,877
23400 PROBATION	4,858,056	5,577,130	6,329,993	6,202,260
23700 STATE INSTITUTIONS	1,925,612	1,820,324	3,400,000	3,250,000
TOTAL DETENTION AND CORRECTION	20,241,721	22,773,091	28,317,627	28,081,417
<b>FIRE PROTECTION</b>				
25000 FIRE	8,198,613	7,560,323	9,837,326	9,924,274
25100 EMERGENCY SERVICES	95,629	139,378	115,134	1,105,056
TOTAL FIRE PROTECTION	8,294,242	7,699,701	9,952,460	11,029,330
<b>FLOOD CONTROL</b>				
26000 DPW-CREEK PROJECTS DIVISION	93,281	195,101	194,476	194,476
TOTAL FLOOD CONTROL	93,281	195,101	194,476	194,476

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
**SCHEDULE OF COUNTY SPECIFIC FINANCING USES**  
**BY BUDGET UNIT BY FUNCTION AND ACTIVITY**  
**FOR FISCAL YEAR 2003-2004**

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)  (1)	ACTUAL  2001-2002 (2)	ACTUAL  2002-2003 (3)	RECOMMENDED  2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)
<b>PUBLIC PROTECTION</b>				
<b>PROTECTIVE INSPECTION</b>				
27000 AGRICULTURAL COMMISSIONER	1,973,133	2,251,356	2,517,054	2,832,888
27100 SPECIAL PEST CONTROL	117,533	93,375	117,817	117,817
27200 SEALER OF WEIGHTS & MEASURES	403,572	431,917	490,826	487,454
27300 DPW-BUILDING DIVISION	801,538	949,353	1,078,578	1,065,287
27400 DPW-PROFESSIONAL SERVICES DIVISION	2,466,919	1,966,536	2,018,127	2,007,843
<b>TOTAL PROTECTIVE INSPECTION</b>	<b>5,762,695</b>	<b>5,692,537</b>	<b>6,222,402</b>	<b>6,511,289</b>
<b>OTHER PROTECTION</b>				
27900 FISH & GAME MERCED FLY FISHERMAN	0	0	3,000	0
28000 RECORDER	527,618	1,106,366	1,310,788	1,393,809
28100 CORONER	473,937	513,375	595,907	670,595
28300 EASTSIDE FISH & GAME ASSOCIATION	10,000	5,270	9,000	10,500
28400 LOS BANOS SPORTSMEN'S ASSOCIATION	10,932	3,530	9,000	10,500
28500 PLANNING AND COMMUNITY DEVELOPMENT	1,665,769	1,987,602	1,900,087	1,922,013
28600 LOCAL AGENCY FORMATION COMMISSION	48,806	4,937	84,937	84,937
28700 AGRICULTURAL COMM-ANIMAL CONTROL	865,907	937,376	1,081,526	1,059,377
28800 PREDATORY ANIMAL CONTROL	79,200	65,350	70,000	60,815
28900 MERCED COUNTY ASSOC OF GOVT	87,490	24,780	109,590	109,590
29000 AIRPORT LAND USE COMMISSION	1,712	1,883	1,900	1,900
29400 COUNTY CLERK	101,951	145,967	149,811	149,421
<b>TOTAL OTHER PROTECTION</b>	<b>3,873,322</b>	<b>4,796,436</b>	<b>5,325,546</b>	<b>5,473,457</b>
<b>TOTAL PUBLIC PROTECTION</b>	<b>68,819,640</b>	<b>74,317,562</b>	<b>85,721,854</b>	<b>86,606,425</b>

COUNTY OF MERCED  
STATE OF CALIFORNIA  
SCHEDULE OF COUNTY SPECIFIC FINANCING USES  
BY BUDGET UNIT BY FUNCTION AND ACTIVITY  
FOR FISCAL YEAR 2003-2004

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)  (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)
<b>PUBLIC WAYS AND FACILITIES</b>				
<b>PUBLIC WAYS</b>				
30000 DPW-ROAD DIVISION	12,522,611	15,861,875	10,249,423	13,099,297
TOTAL PUBLIC WAYS	12,522,611	15,861,875	10,249,423	13,099,297
TOTAL PUBLIC WAYS AND FACILITIES	12,522,611	15,861,875	10,249,423	13,099,297
<b>HEALTH AND SANITATION</b>				
<b>HEALTH</b>				
40000 HEALTH	10,860,214	11,781,988	12,690,566	12,899,154
40500 CHILDREN & FAMILIES FIRST COMM	153	0	0	0
40600 CHILDREN AND FAMILIES FIRST	2,390,554	3,182,319	4,862,893	4,862,191
41500 MENTAL HEALTH	19,416,774	21,831,164	24,446,142	24,120,851
TOTAL HEALTH	32,667,695	36,795,471	41,999,601	41,882,196
<b>HOSPITAL CARE</b>				
45100 02-03 SCEAP NON COUNTY HOSP	0	207,005	0	0
45300 02-03 SCEAP OTHER HEALTH SVCS	0	42,537	0	0
45400 02-03 EMSA SB 2132 HSA FUNDS	0	47,367	0	0
45500 02-03 EMSA SB 2132 PSA & UA FUNDS	0	81,208	0	0
46600 03-04 SCEAP NON COUNTY HOSPITAL	0	0	225,393	225,393
46700 03-04 SCEAP OTHER HEALTH SVCS	0	0	79,135	79,135
46800 03-04 EMSA SB 2132 HSA FUNDS	0	0	61,129	61,129
46900 03-04 EMSA SB 2132 PSA & UA FUNDS	0	0	111,304	111,304
47600 00-01 SCEAP NON-COUNTY HOSPITALS	264,803	1,482	0	0
47700 00-01 SCEAP PHYSICIAN EMS SVCS	19,631	6,804	0	0

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
SCHEDULE OF COUNTY SPECIFIC FINANCING USES  
BY BUDGET UNIT BY FUNCTION AND ACTIVITY  
FOR FISCAL YEAR 2003-2004

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)  (1)	ACTUAL  2001-2002 (2)	ACTUAL  2002-2003 (3)	RECOMMENDED  2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)
<b>HEALTH AND SANITATION</b>				
47800 00-01 SCEAP OTHER HEALTH SVCS	78,000	32,162	0	0
47900 00-01 EMSA SB2132 HSA FUNDS	0	58,978	0	0
48000 00-01 EMSA SB2132 PSA & UA FUNDS	72,407	31,031	0	0
48200 01-02 SCEAP NON COUNTY HOSPITAL	152,244	197,570	0	0
48300 01-02 SCEAP PHYS-EMS SERVICES	4,780	23,002	0	0
48400 01-02 SCEAP OTHER HEALTH SERVICES	19,557	35,283	0	0
49200 01-02 EMSA SB 2132 HSA FUNDS	0	62,780	0	0
49300 01-02 EMSA SB 2132 PSA & UA FUNDS	34,097	76,878	0	0
49500 MEDICAL ASSISTANCE PROGRAM	4,831,391	4,899,313	5,315,650	5,313,724
TOTAL HOSPITAL CARE	5,476,910	5,803,400	5,792,611	5,790,685
TOTAL HEALTH AND SANITATION	38,144,605	42,598,871	47,792,212	47,672,881
<b>PUBLIC ASSISTANCE</b>				
ADMINISTRATION				
50000 HUMAN SERVICES AGENCY	53,337,139	56,853,170	59,347,902	59,330,503
50500 IHSS PUBLIC AUTHORITY	0	138,818	399,299	414,605
TOTAL ADMINISTRATION	53,337,139	56,991,988	59,747,201	59,745,108
AID PROGRAMS				
51000 ASSISTANCE TO THE NEEDY	51,146,351	50,832,067	50,481,317	54,120,238
TOTAL AID PROGRAMS	51,146,351	50,832,067	50,481,317	54,120,238

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
SCHEDULE OF COUNTY SPECIFIC FINANCING USES  
BY BUDGET UNIT BY FUNCTION AND ACTIVITY  
FOR FISCAL YEAR 2003-2004

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)  (1)	ACTUAL  2001-2002 (2)	ACTUAL  2002-2003 (3)	RECOMMENDED  2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)
<b>PUBLIC ASSISTANCE</b>				
GENERAL RELIEF				
53000 AID TO INDIGENTS	239,011	244,932	251,906	251,906
TOTAL GENERAL RELIEF	239,011	244,932	251,906	251,906
OTHER ASSISTANCE				
55000 DEPT OF WORKFORCE INVESTMENT	4,519,235	4,879,588	4,434,387	4,413,596
55100 D W I-WIA-YOUTH	1,382,295	3,525,782	2,247,978	2,240,781
55200 D W I-WIA ADULTS	696,029	582,224	616,647	460,050
55300 D W I-WIA DISLOCATED WORKERS	594,272	382,700	411,647	294,891
57600 WELFARE TO WORK	367,122	1,639	0	0
59000 AREA AGENCY ON AGING	1,450,903	1,632,708	1,572,925	1,599,605
TOTAL OTHER ASSISTANCE	9,009,856	11,004,641	9,283,584	9,008,923
TOTAL PUBLIC ASSISTANCE	113,732,357	119,073,628	119,764,008	123,126,175
<b>EDUCATION</b>				
LIBRARY SERVICES				
60000 LIBRARY	1,376,481	1,587,022	1,607,912	1,610,206
TOTAL LIBRARY SERVICES	1,376,481	1,587,022	1,607,912	1,610,206
AGRICULTURAL EDUCATION				
61000 COOPERATIVE EXTENSION	190,768	245,201	275,938	267,400
TOTAL AGRICULTURAL EDUCATION	190,768	245,201	275,938	267,400
TOTAL EDUCATION	1,567,249	1,832,223	1,883,850	1,877,606

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SCHEDULE OF COUNTY SPECIFIC FINANCING USES  
 BY BUDGET UNIT BY FUNCTION AND ACTIVITY  
 FOR FISCAL YEAR 2003-2004

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)  (1)	ACTUAL  2001-2002 (2)	ACTUAL  2002-2003 (3)	RECOMMENDED  2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)
<b>RECREATION AND CULTURAL SERVICES</b>				
<b>RECREATION FACILITIES</b>				
70000 DPW-RECREATION DIVISION	112,567	129,553	150,299	148,091
70100 DPW-SPECIAL RECREATION DIVISION	20,158	14,574	54,800	54,800
70200 DPW-PARKS DIVISION	1,167,139	1,351,455	1,423,629	1,409,287
<b>TOTAL RECREATION FACILITIES</b>	<b>1,299,864</b>	<b>1,495,582</b>	<b>1,628,728</b>	<b>1,612,178</b>
<b>CULTURAL SERVICES</b>				
70400 ARTS AND CULTURE	2,377	5,000	5,000	5,000
<b>TOTAL CULTURAL SERVICES</b>	<b>2,377</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL RECREATION AND CULTURAL SERVICES</b>	<b>1,302,241</b>	<b>1,500,582</b>	<b>1,633,728</b>	<b>1,617,178</b>
<b>DEBT SERVICE</b>				
<b>LONG TERM DEBT SERVICE</b>				
70800 DEBT SERVICE-JUVENILE HALL	0	1,564,575	999,577	1,000,463
70900 DEBT SERVICE-ENERGY RETROFIT	0	195,459	195,460	195,486
<b>TOTAL LONG TERM DEBT SERVICE</b>	<b>0</b>	<b>1,760,034</b>	<b>1,195,037</b>	<b>1,195,949</b>
<b>INTEREST ON NOTES &amp; WARRANTS</b>				
71000 INTEREST ON TRANS AND OTHER NOTES	0	0	145,000	245,000
<b>TOTAL INTEREST ON NOTES &amp; WARRANTS</b>	<b>0</b>	<b>0</b>	<b>145,000</b>	<b>245,000</b>

COUNTY OF MERCED  
STATE OF CALIFORNIA  
SCHEDULE OF COUNTY SPECIFIC FINANCING USES  
BY BUDGET UNIT BY FUNCTION AND ACTIVITY  
FOR FISCAL YEAR 2003-2004

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)  (1)	ACTUAL  2001-2002 (2)	ACTUAL  2002-2003 (3)	RECOMMENDED  2003-2004 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2003-2004 (5)
DEBT SERVICE				
LONG TERM DEBT SERVICE				
71100 DEBT SERVICE-CORRECTIONAL FACILITY	434,062	1,440,137	0	0
71200 DEBT SERVICE-MENTAL HLTH FACILITY	302,839	3,661,250	0	0
71300 DEBT SERVICE-JUSTICE FACILITY	725,173	14,180,756	0	0
71400 DEBT SERVICE-HEALTH FACILITY	342,032	3,879,784	0	0
71500 DEBT SERVICE-DAIRY LOAN PROGRAM	729,837	905,546	1,014,865	1,014,865
71600 DEBT SERVICE-ROAD FUND	47,238	46,365	0	0
71700 DEBT SERVICE-INMATE WELFARE TRUST	71,222	119,421	0	0
71800 DEBT SERVICE-COUNTY FIXED ASSETS	4,781	672,289	0	0
71900 DEBT SERVICE-PENSION OBLIGATION BD	4,410,279	4,642,773	4,909,835	4,909,835
TOTAL LONG TERM DEBT SERVICE	7,067,463	29,548,321	5,924,700	5,924,700
TOTAL DEBT SERVICE	7,067,463	31,308,355	7,264,737	7,365,649
TOTAL SPECIFIC REQUIREMENTS	274,126,591	323,241,332	304,937,604	311,596,980

# **DEPARTMENTAL BUDGETS**

**GENERAL FUNCTION**

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**CLASSIFICATION:**  
 FUNCTION - GENERAL  
 ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	600,116	655,655	708,456	708,456	710,053
SERVICES & SUPPLIES	347,086	245,043	864,719	864,719	863,707
CAPITAL ASSETS	5,201	1,755	0	0	0
<b>GRAND TOTAL</b>	<b>952,403</b>	<b>902,453</b>	<b>1,573,175</b>	<b>1,573,175</b>	<b>1,573,760</b>

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

**FINAL BUDGET ADJUSTMENTS**

**10000 Board of Supervisors**

**Appropriations**

**Salaries and Employee Benefits**

**\$1,597**

This category is increased for employee insurance (Position #2). Management Group Life and Retirement Health rates are decreased based on current information.

**Services and Supplies**

**(\$1,012)**

This category is decreased in Fleet Service Replacement Rate to mitigate State impacts.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**\$585**

## BOARD OF SUPERVISORS

### BUDGET UNIT 10000

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. 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.

### EXECUTIVE'S COMMENT

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 is not reflected in the workload indicators listed below:

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
Meetings				
Claims Board	2	2	1	1
Board of Supervisors	34	32	36	36
Community Action Agency	11	11	12	12
Joint PIC/Board Meeting	1			
Minute Orders (Per Meeting)				
Board of Supervisors	300	170	170	162
Planning Session	20	25	20	15
Claims Board	1	1	2	1
Ordinances Noticed and Adopted	21	20	22	20
Resolutions Adopted	247	250	237	237
Public Hearings and Notices Posted	42	55	55	40
Appointments/Posting Vacancies	49	50	75	100
Tape Recordings Request for Transcripts	2	8	5	5
Claims for Damages Processed	116	112	91	100
Agenda Items Process/Confirmed	1,408	1500	1550	1580
Economic/Conflict of Interest #700	120	218	225	250

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

SALARIES AND EMPLOYEE BENEFITS

	2001/02	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Board of 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>				
EH Deputy Board Clerk I/II	<u>.50</u>	<u>.50</u>	<u>.50</u>	<u>.50</u>
TOTAL FTE	.50	.50	.50	.50
TOTAL BUDGETED/APPROVED	9.50	9.50	9.50	9.50

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

This category is primarily increased based on appropriations for the Community Service Plans that was allocated in budget Unit 28500-Planning. Professional & Special Services-Data processing increased for continuing scanning and the Automated Program Package.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Overall this category is decreased based on current and projected staff time that will be used to provide services next fiscal year.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	582,515	804,090	978,638	978,638	975,596
SERVICES & SUPPLIES	371,032	453,840	731,825	731,825	730,313
OTHER CHARGES	-143	-25	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-23,693	-16,395	-36,500	-36,500	-36,500
CAPITAL ASSETS	20,304	14,897	0	0	0
<b>GRAND TOTAL</b>	<b>950,015</b>	<b>1,256,407</b>	<b>1,673,963</b>	<b>1,673,963</b>	<b>1,669,409</b>

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

**FINAL BUDGET ADJUSTMENTS**

**10100 County Executive Office**

Appropriations

Salaries and Employee Benefits

(\$3,042)

This category is decreased for Management Group Life and Retirement Health rates based on current information.

Services and Supplies

(\$1,512)

This category is decreased in Fleet Service Replacement Rate to mitigate State impacts.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$4,554)**

## COUNTY EXECUTIVE OFFICE

### BUDGET UNIT 10100

The County Executive Officer (CEO) is exclusively responsible to the Merced County Board of Supervisors (BOS) for the general administration of Merced County. The CEO is the direct representative of the County and BOS for a multitude of activities and is the direct liaison between the BOS, the general public and other governmental entities. The CEO is responsible to: Provide policy studies and recommendation to the BOS; Implement BOS Policies and Direction; Direct/coordinate studies and analysis of county operations; Provide BOS with clear business oriented solutions and objective analysis of issues on their agenda; Prepare and Administer the annual budget; Provide leadership and oversight for executive staff and subcommittees; Participate and Appoint Department Heads and delegate responsibility; Prepare selected performance evaluations; and provide a harmonious and efficient working relationship among County Departments – both elected and appointed. The CEO department is organized into three work components: CEO/Clerk of the Board, CEO Support, and CEO Budget Services. The CEO serves as the County Purchasing Agent and was designated Clerk of the Board in FY 1994/95. In FY 1997/98, 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

The CEO in an effort to set a standard of excellence has set new objectives for fiscal stability, County operations, employee focus, facility utilization, technology, and partnerships/intergovernmental affairs. The CEO has started the design and implementation of the automated budget system, travel request submission and tracking process, and the Board Agenda Item process during FY 2002/03.

### WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2002/03* <u>ACTUAL</u>	2003/04 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
*Budget Transfers Processed	485	550	550	550
*Travel Requests Processed	1,300	1550	1550	1550
*Travel Claims Processed	1,220	1300	1350	1350
Parking Permits Issued	250	350	350	350

\* Commencing FY 1999/00 the Management Services Division of the CEO's Office began processing Budget Transfers, Travel Requests and Travel Claims.

### SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
County Executive Officer	1	1	1	1
Assistant County Executive Officer	1	1	1	1
Deputy County Executive Officer	1	1	1	1
Management Analyst I/II/III	3	3	3	3
Executive Secretary-Confidential	1	1	1	1
Administrative Support Aide-Confidential	1	1	1	1
Secretary III-Confidential	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	9	9	9	9
 TOTAL BUDGETED/APPROVED	 9	 9	 9	 9

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

### SERVICES AND SUPPLIES

This category is reduced overall. Professional and Special Services decreased because staff within the CEO's Office conducted the Justice Facility Study. Slight increases are noted in Professional & Special Services, Memberships, and Transportation and Travel – County Vehicle. General Liability Insurance has increased based on the projected Countywide premium.

### 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 2003-2004

**CLASSIFICATION:**  
 FUNCTION - GENERAL  
 ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	69,707	76,040	89,000	89,000	89,000
<b>GRAND TOTAL</b>	<b>69,707</b>	<b>76,040</b>	<b>89,000</b>	<b>89,000</b>	<b>89,000</b>

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

## SPECIAL AUDITING

### BUDGET UNIT 10200

This budget unit is administered through the County Auditor's Office and has been established to provide appropriation for the County's Comprehensive Annual Financial Report (CAFR) required under Section 25250 of the Government Code and the Federal Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-133. A portion of the Single Audit Cost is recovered through the Countywide Cost Allocation Plan.

### WORKLOAD INDICATORS

None.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

This category is decreased for Professional and Special Services – Audit that accounts for the cost of an independent annual audit of the CAFR. Office expense is increased to account for the printing of the CAFR.

### 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 2003-2004

**CLASSIFICATION:**

FUNCTION - GENERAL  
 ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	3,892	2,505	10,400	10,400	10,400
<b>GRAND TOTAL</b>	<b>3,892</b>	<b>2,505</b>	<b>10,400</b>	<b>10,400</b>	<b>10,400</b>

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

# BOARD OF EQUALIZATION

## BUDGET UNIT 10400

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

The processing of property tax assessment appeal documentation requires an ongoing effort by staff to remain current. Participation with the Assessor's Office as part of the plan accepted by the State in connection with the State-County Property Tax Administration Grant Program (AB 589) is ongoing.

## WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
<u>Assessment Appeals</u>				
Applications Received	175	225	215	230
Applications for Changed Assessment Returned for Incomplete	25	25	10	20

## SALARIES AND EMPLOYEE BENEFITS

No staff is allocated to this budget unit. 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 FY 2002/03 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 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	1,355,580	1,427,457	1,723,131	1,723,131	1,718,116
SERVICES & SUPPLIES	673,965	577,430	933,867	933,867	933,889
CAPITAL ASSETS	0	110,939	0	0	0
<b>GRAND TOTAL</b>	<b>2,029,545</b>	<b>2,115,826</b>	<b>2,656,998</b>	<b>2,656,998</b>	<b>2,652,005</b>

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

FINAL BUDGET ADJUSTMENTS

11000 AUDITOR-CONTROLLER

Appropriations

Salaries and Employee Benefits

(\$5,015)

This category is decreased for Management Group Life and Retirement Health rates based on current information.

Services and Supplies

\$22

This category is increased slightly for General Liability for adjustments to salaries.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

(\$4,993)

Revenue

Revenues  
 (\$3,810,391)

This category is decreased overall based on State impacts for Vehicle License Fees and Vehicle License Fees Realignment gap. Other reductions are reflected in Interest and Cost Allocation Plan accounts.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

(\$3,810,391)

# AUDITOR-CONTROLLER

## BUDGET UNIT 11000

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, school districts and colleges; 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. The Auditor is responsible for the preparation and filing of numerous state and federal claims and filings.

The Auditor was incorporated with the Recorder in 1875 and recombined in 1955. In January, 1995 the Auditor assumed the functions of County Clerk, Registrar of Voters, and Elections

The Auditor-Controller implemented Governmental Accounting Standards Board (GASB) Statement 34-38 which established new requirements for the financial statement reporting for state and local governments effective FY 2002/03.

## WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Number of Employee Warrants Issued	72,381	73,220	74,684	76,000
W-2's Issued	3,923	4,159	3,759	3,760
Claims Paid	56,804	65,815	69,100	70,000
Secured Tax Statements	66,839	66,711	67,961	69,500
Unsecured Tax Statements	7,104	6,901	7,061	7,100
SB 813	13,322	13,815	14,000	14,200
Audit Hours	4,225	5,374	5,400	5,400
Warrants Issued	483,316	494,902	474,800	410,000
Receipts Processed	12,750	13,514	14,190	14,600
Budget Transfers	523	570	600	630
Tax Roll Changes	3,167	3,913	4,200	4,300

## SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Auditor/Controller/Rec./Clerk	1	1	1	1
Asst. Auditor/Controller/Rec./Clerk	1	1	1	1
Chief Deputy Auditor/Controller	1	1	1	1
Supervising Auditor/Accountant	0	0	1	1
Supervising Accountant	2	2	2	2
Supervising Auditor	1	1	0	0
Auditor I/II/III	2	2	2	2
Accountant I/II	3	3	3	3
Staff Services Analyst I/II	1	1	1	1
Supervising Accounting Tech	3	4	4	4

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2001/02	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Accounting Tech	3	2	2	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 & VS	23	23	23	23
<u>Extra Help</u>				
EH Acct. Clerk I/II	.25	.00	.00	.00
EH Acct. Clerk III	.50	1.00	.23	.23
EH Special Projects	<u>.00</u>	<u>.00</u>	<u>.25</u>	<u>.25</u>
TOTAL FTE	.75	1.00	.48	.48
TOTAL BUDGETED/APPROVED	23.75	24.00	23.48	23.48

On March 11, 2003 the Board of Supervisors took action to change one (1) Supervising Auditor (Position #23) to a Supervising Auditor/Accountant.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes. Extra help is requested at a lower level than FY 2002/03 to cover peak workload periods in claims and taxes.

SERVICES AND SUPPLIES

This category is increased for Professional and Special Services-Data Processing for the rewrite of Financial Information and Retrieval Management System (FIRMS), Transportation and Travel-Car Allowance, and General Office Expense. There is a slight decrease for Professional and Special Services-Microfilm and Transportation and Travel-Countywide Vehicle. General Liability Insurance has increased based on the projected Countywide premium.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue in the Auditor's department is increased primarily for Penalty and Cost-Teeter. Countywide revenue is estimated to increase in the following areas: property taxes, sales and use tax, franchises, penalty and cost-Teeter, interest, State Motor Vehicle In-Lieu taxes, and the State-Open Space Subvention.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	692,248	717,969	836,869	836,869	835,141
SERVICES & SUPPLIES	178,311	165,744	321,818	321,818	321,830
CAPITAL ASSETS	0	71,426	0	0	0
<b>GRAND TOTAL</b>	<b>870,559</b>	<b>955,139</b>	<b>1,158,687</b>	<b>1,158,687</b>	<b>1,156,971</b>

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

**FINAL BUDGET ADJUSTMENTS**

**11100**

**REVENUE-REIMBURSEMENT**

**Salaries and Employee Benefits**

This category is decreased for Management Group Life and Retirement Health rates based on current information.

*Revenues*  
 (\$1,728)

**Services and Supplies**

This category is increased for General Liability for adjustments made to salaries.

\$12

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

(\$1,716)

**Revenue**

This category is increased based on current information for the Reimbursement Office.

*Revenues*  
 \$150,000

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

\$150,000

# REVENUE AND REIMBURSEMENT

## BUDGET UNIT 11100

Revenue and Reimbursement is a division of the Auditor-Controller's Office and was established by a 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. In addition, housing loans, business loans, dairy loan program payments and non-sufficient fund payments are collected.

## EXECUTIVE'S COMMENT

The automated collection system (CUBS) installed at the end of FY 1991/92 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 1997/98, 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 2002/03.

In FY 1993/94, Revenue and Reimbursement began collecting failure-to-appear fines and civil assessments for Municipal Court. During FY 1997/98, 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 1999/00, Revenue and Reimbursement began collecting court-ordered fines for juveniles, and restitution for victims of juvenile crime cases for Probation. Recoveries of court case costs are also included in the restitution collection process.

## WORKLOAD INDICATORS

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
<b>TRANSACTIONS:</b>				
Accounts Assigned	26,874	18,512	18,654	19,000
Tax Accounts (Off Line)	711	582	500	600
Payment Transactions	128,485	143,848	145,172	148,000
Accounts Paid in Full	11,485	11,797	11,890	12,000
Accounts Canceled	3,384	3,520	4,532	4,500
Franchise Tax Board Offsets	1,803	957	800	800
Mail Returns Processed	1	5,559	6,504	7,000
Address Correction Updated	<u>1</u>	<u>2,712</u>	<u>2,604</u>	<u>2,800</u>
Total	172,744	187,487	190,656	194,700
Amount Assigned	15,717,818	12,139,684	14,755,600	15,000,000
Tax Accounts	<u>424,046</u>	<u>324,774</u>	<u>285,000</u>	<u>300,000</u>
Total Amount Assigned	16,141,864	12,464,458	15,040,600	15,300,000
Amount Canceled	\$1,418,776	\$1,650,988	\$2,066,430	\$2,000,000
<b>ACCOUNTING:</b>				
Debt Transfers	277	424	544	500
Ct Dist. Transactions	2,626	2,830	2,646	2,800
Restitution Warrants	2,182	2,171	2,358	2,300
Court-Ordered Refunds	54	71	45	50
Restitution Holds	113	119	100	100
Criminal Case Audits	8,046	7,720	7,314	7,500

WORKLOAD INDICATORS (Continued)

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
<b>LEGAL PROCESSING:</b>				
Liens and Court Filings	1,335	968	1,530	1,500
Off Line Tax Listing to FTB	321	321	296	300
<b>COURT CALENDAR:</b>				
Hearings Scheduled	278	216	260	275
<b>COLLECTIONS:</b>				
Agriculture Dept	\$2,100	3,821	2,834	3,000
Business/Economic Oppt	808,991	1,083,222	1,874,237	2,000,000
Health Department	7,594	6,528	4,456	4,500
Human Services Agency	197,028	212,281	254,429	260,000
Library	2,156	4,405	3,200	3,500
Los Banos Fair	6,011	4,268	12,000	5,000
Marshal Service Fees	1,103	1,538	400	300
Mental Health Department	7,248	16,073	15,500	16,000
Planning & Community Dev.	40,636	78,898	26,825	40,000
Probation-Ct or & Rest	410,534	466,861	503,244	450,000
Public Defender	53,477	53,071	46,624	25,000
Public Works	2,923	28,590	5,385	5,000
Sheriff Department	36,171	46,744	51,195	40,000
Sup Crt-Civil Fees & Sum Rest	79,840	94,360	122,500	100,000
Sup Crt-Trf & Fel/Msd Cases	115,527	81,720	33,950	25,000
Sup Crt-CrimCase Fines and Fees	1,783,039	2,147,110	2,175,841	2,100,000
Sup Crt-Ct Ordered Family Law	61,738	87,973	61,179	60,000
Sup Crt-Formal Prob	117,368	138,828	162,123	150,000
Misc. Other	<u>10,441</u>	<u>11,686</u>	<u>9,469</u>	<u>10,000</u>
Sub Total	\$3,743,925	\$4,567,977	\$5,365,391	\$5,297,300
Direct Payments to Depts	115,110	309,720	329,000	310,000
<b>Revenue &amp; Reimbursement</b>				
Revenue Acct Collections	540,384	666,748	1,100,000	735,970
Sub Total	\$4,399,419	\$5,544,445	\$6,794,391	\$6,343,270
Unsecured Prop Tax Collections	<u>234,476</u>	<u>195,028</u>	<u>190,000</u>	<u>190,000</u>
<b>GRAND TOTAL</b>	<b>\$4,633,895</b>	<b>\$5,739,473</b>	<b>\$6,984,391</b>	<b>\$6,533,270</b>

SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Revenue & Reimbursement Officer	1	1	1	1
Collection Supervisor	1	1	1	1
Accounting Technician	1	1	1	1
Account Clerk III	1	1	1	1
Account Clerk I/II	4	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 & VS	16	16	16	16
<b>Extra Help</b>				
EH Acct Clerk I/II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL FTE	1.00	1.00	1.00	1.00
<b>TOTAL BUDGETED/APPROVED</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>

SALARIES AND EMPLOYEE BENEFITS (continued)

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

Overall this category is increased primarily for Rent & Leases Equipment to cover upgrading the existing CUBS system to Alliant (as CUBS is no longer going to support the current system). General Liability Insurance has increased based on the projected Countywide premium.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue increased primarily for Reimbursement Office collections.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	1,924,481	2,244,994	2,597,884	2,597,884	2,592,586
SERVICES & SUPPLIES	350,591	349,451	397,254	397,254	397,326
CAPITAL ASSETS	26,795	4,210	6,500	6,500	6,500
<b>GRAND TOTAL</b>	<b>2,301,867</b>	<b>2,598,655</b>	<b>3,001,638</b>	<b>3,001,638</b>	<b>2,996,412</b>

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

FINAL BUDGET ADJUSTMENTS

11200 ASSESSOR

Appropriations

Salaries and Employee Benefits

(\$5,298)

This category is decreased for Management Group Life and Retirement Health rates based on current information.

Services and Supplies

\$72

This category is increased for General Liability for adjustments made to salaries.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

(\$5,226)

Revenues

Revenue

(\$468)

This category is decreased to balance the AB 719 Tax Administration Program for Management Group Life and Retirement Health benefits.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

(\$468)

# ASSESSOR

## BUDGET UNIT 11200

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.

Sub-Budget 11201 was established during FY 1999/00 Final Budget to track AB 719; 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.

## DEPARTMENT COMMENT

The State's commitment to build UC Merced has launched a very active local real estate market. This has continually increased the number of appraisable changes of ownership as well as new construction over the last three years. In FY 2002/03 the Title department, of the Assessor's office, recorded and processed 10% more recorded documents to process than the previous year (which also had a similar increase). There is so much subdividing being done that the Drafting section is not able to keep up. There was a 60% increase in new subdivisions recorded in FY 2002/03 over the prior year.

In FY 2002/03 Megabyte Systems, an integrated software property tax application designed specifically for the Assessor, Treasurer, and Auditor designed a new sales program for working residential property. Though it has a ways to go, our Real Property division has started to benefit from this enhancement.

The Business Division of the Assessor's office implemented a "total" property review process in FY 2002/03. This program increases efficiency and improves public relations with the community as it allows one certified appraiser to physically inspect, audit, and value real property equipment for business properties.

During FY 2002/03, a procedure was developed to identify 3,640 property owners who seemingly should have qualified for the Homeowner's Exemption benefit but had not applied. This exemption is available to any property, which is the principal residence of its owner. The Homeowner's Exemption is the only property tax exemption subvented by the State of California, both the County of Merced and its citizen's benefit when qualified applications are approved and the exemptions enrolled.

## EXECUTIVE'S COMMENT

During FY 1997/98, 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, will replace AB 719. AB 589 currently funds six (6) positions and extra help.

## WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>ACTUAL</u>	2003/04 <u>PROJECTED</u>
Assessments on Unsecured Roll	6,952	7,000	7,060	7,200
Business Division Audits	652	690	710	730
Appraisals required by splits, combinations, re-mapping	1,572	1,500	1,500	2,000
Assessments appealed to Assessment Appeals Board	185	165	200	200
Property statements and exemptions processed	52,499	52,000	53,100	55,000

WORKLOAD INDICATORS (Continued)

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>ACTUAL</u>	2003/04 <u>PROJECTED</u>
Examine documents to confirm description and ownership; record new owner and determine if appraisable transfer	9,756	10,360	12,340	14,800
Assessor's parcel maps drawn or revised	399	500	500	750
Section 51(b) appraisals-required when Prop. 13 Base exceeds present Market Value	3,611	3,425	2,500	1,000
Appraisals for outside departments	50	50	50	50
Transfer investigations to comply with Proposition 58 & 60	684	710	845	1,014

SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <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	2	2	2
Supervising Auditor/Appraiser	1	1	1	1
Appraiser I/II/III	10	10	10	10
Assistant Title Technician	1	1	2	2
Title Technician	1	1	1	1
Cadastral Drafting Technician I/II	1	1	1	1
Secretary I/II	0	0	0	0
Assessment Services Supervisor	1	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>7</u>	<u>7</u>
TOTAL FULL-TIME & VS	39	38	38	38

Extra Help

EH Assessment Clerk III	<u>.26</u>	<u>.26</u>	<u>.26</u>	<u>.26</u>
TOTAL FTE	.26	.26	.26	.26

TOTAL BUDGETED/APPROVED 39.26 38.26 38.26 38.26

During FY 2002/03 a vacant Assessment Clerk I/II (Position #8) was deleted and an Assistant Title Technician was allocated to assist in processing and recording real property deeds.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

Overall this category is decreased based on Professional & Special Services-Abstract Records and Special Department Expense-Software. The Exigent system reduced the need for appropriations in Abstract Records and there was a one time cost for the Megabyte system in FY 2002/03. General Liability is increased based on current and countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85054 1 Copier	<u>\$6,500</u>	<u>\$6,500</u>	<u>\$6,500</u>
TOTAL	\$6,500	\$6,500	\$6,500

The copier is a replacement of two copiers that are obsolete that cannot be repaired.

REVENUE

Overall this category is increased based on revenue derived from the AB 589 (AB 1036) Tax Administration Grant Program and Tax Administration fees. The AB 589 is budgeted at a higher level to offset appropriations. Tax Administration fees are budgeted based on current year-end estimates, with further review at Final Budget.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	233,740	224,975	265,066	265,066	263,816
SERVICES & SUPPLIES	165,973	145,684	200,272	200,272	200,391
OTHER CHARGES	0	-197	0	0	0
CAPITAL ASSETS	3,823	7,571	0	0	0
<b>GRAND TOTAL</b>	<b>403,536</b>	<b>378,033</b>	<b>465,338</b>	<b>465,338</b>	<b>464,207</b>

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

FINAL BUDGET ADJUSTMENTS

11300 Tax Collector

Appropriations

Salaries and Employee Benefits

(\$1,250)

This category is decreased for an adjustment to Loyalty Bonus and the corresponding FICA and Medicare accounts. Management Group Life and Retirement Health rates decreased based on current information.

Services and Supplies

\$119

This category is increased for Rents & Leases Structure for archived records space.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

(\$1,131)

# TAX COLLECTOR

## BUDGET UNIT 11300

This department collects all real and personal property taxes. These taxes are the assessments on secured, unsecured, supplemental, and the delinquent roll property taxes. In addition, this office also collects the Motel/Hotel Transient Occupancy Tax and administers programs like the Senior Citizen Postponement and Property Tax Assistance Program for Seniors, Blind, and Disabled.

## WORKLOAD INDICATORS

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
<b><u>TAX STATISTICS</u></b>				
Redemptions-Secured	5,746	4,098	4,098	4,098
Redemptions-Secured Supp	1,377	2,881	2,881	2,881
Redemptions-Unsecured	2,786	3,127	3,127	3,127
Redemptions-Supp Unsecured	571	596	596	596
Secured Bills	65,965	67,144	68,300	68,500
Unsecured Bills	7,486	7,546	7,550	7,550

## PREPARED FORMS

Liens/Releases	2,629	1,268	1,426	1,484
Notices: Sec/Del/Escapes	26,415	28,220	24,572	24,687
Notices: Pay Plans/M/H	905	945	1,068	1,128
Correspondence/Claims	1,757	2,011	2,109	1,869

## SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
Tax Collector Clerk I/II	3	3	4	5
Account Clerk III	<u>2</u>	<u>2</u>	<u>1</u>	<u>0</u>
TOTAL FULL-TIME & VS	5	5	5	5
<b><u>Extra Help</u></b>				
EH Account Clerk II	.39	.00	.00	.00
EH Assistant Processor	<u>.75</u>	<u>1.60</u>	<u>1.60</u>	<u>1.60</u>
TOTAL FTE	1.14	1.60	1.60	1.60
<b>TOTAL BUDGETED/APPROVED</b>	6.14	6.60	6.60	6.60

On March 11, 2003, the Board approved changing an Account Clerk III to a Tax Collector I/II (Position #2). The department is requesting to reclassify the Account Clerk III's to Tax Collector Clerk I/II's. This request is not recommended pending further review at Final Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

## SERVICES AND SUPPLIES

This category has increased in Professional and Special Services for Attorney services to litigate bankruptcies. A significant decrease resulted from canceling the annual Defaulted Property Tax Auction. Other decreases were made to Archiving, Office Expense, Maintenance of Equipment, and Travel & Transportation.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Tax Administration Fees for Cities/Districts increased due to the recoverable tax administrative costs. Tax Administrative Fee SB 813 increased based on prior year change of ownerships, and increases in market valuation and administrative fees.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	353,589	388,161	452,264	452,264	450,921
SERVICES & SUPPLIES	222,113	250,547	309,120	309,120	309,136
CAPITAL ASSETS	0	5,159	0	0	0
<b>GRAND TOTAL</b>	<b>575,702</b>	<b>643,867</b>	<b>761,384</b>	<b>761,384</b>	<b>760,057</b>

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

**FINAL BUDGET ADJUSTMENTS**

**11400 Treasurer**

Appropriations

Salaries and Employee Benefits

(\$1,343)

This category is decreased for Management Group Life and Retirement Health rates based on current information.

Services and Supplies

\$16

This category is increased for General Liability for adjustments made to salaries.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

(\$1,327)

Revenues

Revenue

(\$3,810,391)

This category is decreased overall based on State impacts for Vehicle License Fees and Vehicle License Fees Realignment gap. Other reductions are reflected in Interest and Cost Allocation Plan accounts.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

(\$3,811,718)

## TREASURER

### BUDGET UNIT 11400

The County Treasurer is governed by the California Government Code and is responsible for accepting Merced County monies for deposit, maintaining accurate records of receipts and disbursements, and investing County monies. The Treasurer is also an ex-officio member on the Retirement Board.

### WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Deposit Permits Processed	13,342	13,514	13,694	13,694
Verify, Process, & Film Checks for Deposit	307,617	322,161	333,460	333,460
Prepare Deposit Permits	1,200	1,200	1,200	1,200
Process Non-Sufficient Funds Items	550	543	608	608
Previously Redeemed Warrants	463,163	485,095	473,636	473,636
Disbursed Warrant Adjustments	1,484	1,260	1,260	1,250
Process Forgeries	50	45	80	80
Process Stop Payments	500	721	790	790
Reconcile Bank Accounts Monthly	48	48	48	48
Reconcile Investment Accounts Monthly	108	108	156	156
Daily Reconciliation	1,424	1,424	1,424	1,424
Correspondence	800	1,200	1,200	1,200

### SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Treasurer-Tax Collector	1	1	1	1
Assistant Treasurer- Tax Collector	1	1	1	1
Admin. Services Manager	1	1	1	1
Account Clerk III	1	1	0	0
Accounting Technician	1	1	2	2
Accountant I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	6	6	6	6
 TOTAL BUDGETED/APPROVED	 6	 6	 6	 6

During Final Board hearings August 27, 2002, an Account Clerk III was changed to an Accounting Technician (Position #3). It is requested that the lead Accounting Technician be changed to a Treasury Technician to reflect the cash management expertise necessary to meet the continuing upgrades in treasury technology. This request is not recommended pending further review at Final Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

### SERVICES AND SUPPLIES

Overall this category has increased based on Professional and Special Services. Decreases were made to archiving, office expense, maintenance of equipment, and travel & transportation

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

REVENUE

The major source of revenue is from the direct charges to department for specialized treasury services. Cash/investment costs recovered through the apportionment earnings. Additional revenues result from direct charges to department for specialized treasury services.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	493,052	1,196,398	1,292,580	1,292,580	1,285,803
SERVICES & SUPPLIES	1,034,668	1,277,827	1,169,897	1,169,897	1,168,320
OTHER CHARGES	0	-20	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-858,986	-1,026,097	-1,080,258	-1,080,258	-1,080,258
CAPITAL ASSETS	6,987	11,690	30,000	30,000	30,000
<b>GRAND TOTAL</b>	<b>675,721</b>	<b>1,459,798</b>	<b>1,412,219</b>	<b>1,412,219</b>	<b>1,403,865</b>

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

FINAL BUDGET ADJUSTMENTS

11500      General Services

Appropriations

Salaries and Employee Benefits

(\$6,777)

This category is decreased for Management Group Life and Retirement Health rates based on current information. Salary estimates are adjusted based on current information.

Services and Supplies

(\$1,577)

This category is decreased due to a reduction in the Fleet Service Replacement Rate to mitigate State impacts and to adjust Transportation and Travel.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

(\$8,354)

## GENERAL SERVICES

### BUDGET UNIT 11500

The Purchasing function of the County is prescribed by California State Government Code, Article 7, Sections 25500 - 25509 and County Ordinance No. 374, in which the County Executive Officer (CEO) serves as the Purchasing Agent. The General Services Director is responsible to the CEO for establishing procedures and maintaining a centralized purchasing function for the County, and 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 Mailroom and the Custodial Services. The General Services Department is also responsible for securing surplus property from the federal and state governments for County use. The Mailroom 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 continues to update and modify the County On-Line Order Requisition System. This will allow General Services, in this fiscal year, to place more emphasis on its control and management of bids and proposals, which is anticipated to increase this year. Correspondingly, contract management is also anticipated to increase significantly.

### WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Purchase Orders	3,822	3,748	1,646	1,730
Blanket Purchase Orders	566	618	610	640
Releases	711	705	685	700
Requisitions - Manual	4,675	5,347	2,022	2,123
Requisitions - COLORS	2,686	4,029	4,518	4,744
Requisitions - Line Items	15,667	14,568	24,540	25,767
Contracts Issued	82	100	100	100
Contracts Indexed	630	650	670	670
Bids/Request For Proposals				
Processed	40	75	26	50
Packages Mailed	396	759	444	675
Vehicle Registration				
Currently Registered	822	*0	*0	*0
New Vehicles	50	*0	*0	*0
Vehicles Sold	39	*0	*0	*0

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

### SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Director of General Services	1	1	1	1
Deputy Director Gen Svcs-Purchasing	1	1	1	1
General Svcs Office Supervisor	1	1	1	1
Buyer I/II	3	3	2	2
Account Clerk III	1	0	0	0
Accounting Technician	0	1	1	1
Typist Clerk III	2	2	2	2
Typist Clerk I/II	1	1	1	1
Supervising Janitor	0	1	1	1
Lead Janitor	0	2	2	2
Janitor	0	11	11	11
Janitor-VS	<u>0</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL FULL-TIME & VS	10	28	27	27

SALARIES AND EMPLOYEE BENEFITS (Continued)

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
<u>Extra Help</u>				
EH Janitor	<u>0.00</u>	<u>0.00</u>	<u>.75</u>	<u>.75</u>
TOTAL FTE	0.00	0.00	.75	.75
TOTAL BUDGETED/APPROVED	10.00	28.00	27.75	27.75

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes. One (1) Extra-Help position is requested and recommended pending review at Final Budget.

SERVICES AND SUPPLIES

Overall this category is decreased based on a reduction in Supplies Re-issued, Spec Dept Exp-Other and Household Expense. Supplies Re-issued and Special Department Expense-Other are reduced based on fiscal constraints limiting departments to purchase supplies. Household expense is reduced for departmental cost savings. Metered Mail is increased based on projected rates and mailings. Supplies Re-issued Special Order is increased based on supplies needed for maintenance and upkeep of county assets. 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 Mailroom. Non-General Fund departments are billed directly as a source of revenue.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85051 Surplus Property County	\$25,000	\$25,000	\$25,000
85052 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, Mailroom metered postage, custodial services, and sales of fixed assets received from the County's auctions.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - COUNSEL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	962,689	1,111,740	1,236,350	1,236,350	1,246,739
SERVICES & SUPPLIES	156,812	112,277	150,868	150,868	150,967
OTHER CHARGES	-6	-125	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-260,034	-289,377	-396,323	-396,323	-395,699
CAPITAL ASSETS	0	6,851	0	0	0
<b>GRAND TOTAL</b>	<b>859,461</b>	<b>941,366</b>	<b>990,895</b>	<b>990,895</b>	<b>1,002,007</b>

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

FINAL BUDGET ADJUSTMENTS

12500 County Counsel

Appropriations

Salaries and Employee Benefits

\$10,389

This category is increased for overtime due to an unexpected workload and for special pay based on an adjustment for a Memorandum of Understanding (MOU) for an attorney on special assignments. Management Group Life and Retirement Health rates are decreased based on current information.

Services and Supplies

\$99

This category is increased for General Liability for the overtime and the attorney MOU based on current information.

Intrafund and Interfund Transfers

\$624

This category is adjusted for Intrafund Transfers In to balance the Management Group Life and Retirement Health rates.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

\$11,112

Revenue

Revenues

\$11,154

This category is increased for legal services based on the special assignment related to Proposition 10.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

\$11,154

## COUNTY COUNSEL

### BUDGET UNIT 12500

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 provides services for seniors through a grant from Area Agency on Aging. In FY 2002/03 this department was designated as the Privacy Officer, responsible for the development and implementation of department-wide policies and procedures relating to safeguarding of Personal Health Information (PHI). To ensure continuation of compliance a Legal Research and Compliance Specialist was allocated to the department to facilitate the on-going requirements of Health Insurance Portability and Accountability Act of 1996 (HIPAA).

### WORKLOAD INDICATORS

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
<b><u>COURT APPEARANCES:</u></b>				
Juvenile	1,059	1,082	1,178	1285
Conservatorships, Hearings or Trials	395	260	214	200
Hearings, Depositions, Motions, Bails Bonds, Civil Penalty Assessments	54	178	214	200
Trials	7	7	2	3
<b><u>OTHER:</u></b>				
Grievances (Countywide)	5	4	6	7
BAIs/Agreements Reviewed	1,480	1,210	1,804	2000
Active Tort Cases	161	70	340	375
Formal Opinions Generated	22	12	5	4
Active Juvenile Appeals	4	4	3	4
Active Personnel Matters	5	6	6	4

### SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
County Counsel	1	1	1	1
Asst. County Counsel	1	1	1	1
Senior Deputy County Counsel	1	1	1	1
Deputy County Counsel IV-A	0	0	0	0
Deputy County Counsel I/II/III/IV	4	4	4	4
County Counsel Office Supv.	1	1	1	1
Legal Research and Compliance Spec	0	0	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	12	12
<b>TOTAL BUDGETED/APPROVED</b>	11	11	12	12

During FY 2002/03 the Board approved the establishment and allocation of a Legal Research and Compliance Specialist to facilitate the on-going requirements of HIPAA.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

Overall this category is increased due to Professional & Special Services-Legal Services based on estimated legal service contracts and Transportation & Travel-Expense/Car Allowance per management benefits changes at FY 2002/03 Proposed Budget. General Liability is increased based on current and projected countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Overall this category is increased based on the interdepartmental agreement with HSA for the cost of legal services provided by (2) Deputy County Counsel Attorney IV, Proposition 10 legal services, and legal services for seniors provided to Area Agency on Aging.

CAPITAL ASSETS

None.

REVENUE

This category is increased based on revenues from Children and Families First for legal services. The remaining revenue accounts are budgeted at FY 2002/03 levels.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PERSONNEL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	732,314	827,301	938,440	938,440	934,930
SERVICES & SUPPLIES	221,577	379,977	301,204	301,204	341,204
INTRAFUND & INTERFUND TRANSFERS	-31,803	-29,512	-29,020	-29,020	-29,020
<b>GRAND TOTAL</b>	<b>922,088</b>	<b>1,177,766</b>	<b>1,210,624</b>	<b>1,210,624</b>	<b>1,247,114</b>

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

FINAL BUDGET ADJUSTMENTS

13000 Management Services

Appropriations

Salaries and Employee Benefits

(\$3,510)

This category is decreased for Management Group Life and Retirement Health rates based on current information.

Services and Supplies

\$40,000

This category is increased for Professional and Special Services to cover meet and confer issues, Pre-employment Psychological Evaluations due to the opening of the new Juvenile Justice Complex, and for actuarial services.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

\$36,490

## MANAGEMENT SERVICES

### BUDGET UNIT 13000

During FY 1998/99, Human Resources was integrated with several administration functions. Management Services a division of the County Executive Office (CEO) is responsibility for all personnel functions, risk management, and health benefits.

### EXECUTIVE'S COMMENT

During FY 2002/03, efforts in Management Services were focused on the development of recruitment tools on the Internet. Recruitments are now posted on the Merced County website and regularly updated. Management Services purchased updated software from Sigma Data Systems, Inc. and has begun accepting applications on-line. The recruitment and selection workload in Management Services remains consistently at a high volume.

Negotiations with the employee bargaining groups will resume in FY 2003/04 for Union contracts with expiration dates of June 2004. The Management Training program implemented in 2000 continues and needs further staff time devoted to updating materials and developing additional training sessions. A complete revision to the format of the Human Resources Rules and Regulations is continuing in FY 2003/04. A Fair Labor Standards Act audit beginning in Spring 2003 will continue through Fall 2003.

### WORKLOAD INDICATORS

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
<u>CLASSIFICATION AND PAY</u>				
Authorized Positions	2,323	2,414	2,635	2500
Specifications/ Modifications/Changes	150	150	150	150
a. Classification/organizational Reviews/Additional Positions	125	125	125	125
b. Major compensation Reviews	100	100	100	100
<u>RECRUITMENT AND SELECTION</u>				
Apps. Processed	11,500	10,000	12,500	10000
Lists Certified to Departments	750	775	850	900
Recruitments	250	290	350	350
Continuous Recruitments	125	192	140	190
Oral Panels Convened	60	50	60	50
<u>EMPLOYER/EMPLOYEE RELATIONS</u>				
Meet/Confer Sessions	75	40	5	40
Appeal Hearings	2	0	3	1
Grievances Convened	3	3	3	5
Internal Hearing Officer Hearings	1	0	1	1
Section XX Hearings	1	0	1	1
External Hearing Officer Hearings	5	4	5	5
<u>SALARIES AND EMPLOYEE BENEFITS</u>				
	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
Assistant CEO	1	1	1	1
Management Analyst I/II/III	4	4	4	4
Personnel Technician I/II	2	2	2	2
Management Services Office Supervisor	1	1	1	1
Payroll Technician-Conf.	1	1	1	1
Support Services Assistant-Conf.	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	11	11	11	11
TOTAL BUDGETED/APPROVED	11	11	11	11

SALARIES AND EMPLOYEE BENEFITS (Continued)

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

This category is increased for General Liability based on current and projected County-wide claims. Projected Office expense needs are based on the actual cost of materials in FY 2002/03. Special Department Expense-Psychological evaluations remain the same for contracted services that was previously administered through Risk Management. Professional and Special Services-Actuarial are decreased due to completion of an actuarial in FY 2002/03. Professional and Special Services Contractual remains the same to cover negotiations set to resume in Fall 2003. Information Systems is increased above monthly expenditure to allow for purchase of required licenses to enable the Department to begin scanning records.

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 to each department.

CAPITAL ASSETS

None.

REVENUE

Revenue is anticipated from transcripts and other records provided to employee groups or the public. Revenue is also anticipated to be collected for half of all hearing costs whether External Hearing Officer or Administrative Law Judge.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PERSONNEL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	139,037	142,270	160,474	160,474	159,772
SERVICES & SUPPLIES	8,490	28,025	115,885	115,885	90,885
<b>GRAND TOTAL</b>	<b>147,527</b>	<b>170,295</b>	<b>276,359</b>	<b>276,359</b>	<b>250,657</b>

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

**FINAL BUDGET ADJUSTMENTS**

**13100 Employee Development**

*Appropriations*

**Salaries and Employee Benefits**

**(\$702)**

This category is decreased for Management Group Life and Retirement Health rates based on current information.

**Services and Supplies**

**(\$25,000)**

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

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$25,702)**

## EMPLOYEE DEVELOPMENT

### BUDGET 13100

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, and qualification assessment, analysis of recruitment and selection procedures, disciplinary actions, and progress towards goals.

### WORKLOAD INDICATORS

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
<u>DFEH</u>				
Formal Allegations	3	8	8	16
Investigations	3	8	8	16
Hearings	0	0	0	0
<u>EEOC</u>				
Formal Allegations	3	4	4	4
Investigations	3	4	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	25
Contract Review	170	180	185	205
<u>Training</u>				
Conflict Resolution	31	35	40	50
Sexual Harassment	44	45	52	100
New Employee Orientation	12	12	12	18

### SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
EEO Diversity Director	1	1	1	1
Secretary I/II-Confidential	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	2	2	2	2
<u>Extra Help</u>				
EH Typist Clerk III	0.00	0.00	.50	.50
Student Intern	<u>0.00</u>	<u>0.00</u>	<u>.50</u>	<u>.50</u>
TOTAL FTE	0.00	0.00	1.00	1.00
TOTAL BUDGETED/APPROVED	2.00	2.00	3.00	3.00

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes. Extra help is requested and recommended to assist in research of cases and to cover workload in allegations, investigations, conflict resolution, and contract reviews.

### SERVICES AND SUPPLIES

Overall this category is decreased based on a reduction in Professional & Special Services for outside training services. Office Expense is increased to support Extra Help positions. 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.

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - ELECTIONS

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	135,694	151,886	194,111	194,111	193,565
SERVICES & SUPPLIES	37,272	54,897	388,432	388,432	388,432
CAPITAL ASSETS	0	0	120,000	120,000	120,000
<b>GRAND TOTAL</b>	<b>172,966</b>	<b>206,783</b>	<b>702,543</b>	<b>702,543</b>	<b>701,997</b>

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

FINAL BUDGET ADJUSTMENTS

14000      Registrar of Voters

Appropriations

Salaries and Employee Benefits

(\$546)

This category is decreased for Management Group Life and Retirement Health rates based on current information.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

(\$546)

## REGISTRAR OF VOTERS

### BUDGET UNIT 14000

The Auditor-Controller, Recorder, County Clerk serves as the Registrar of Voters and is responsible for maintaining the voter registration rolls and indexes. It maintains maps of the supervisorial districts as well as assisting the Department of Education, School Districts, Colleges, State Assembly and Senate Districts, U.S. Representative Districts, and Cities and California Special Districts.

The office is also charged with conducting elections including the U.D.E.L. Elections (Uniform District Election Law) in odd numbered years and in even number years the statewide Primary and General Election. In addition, the office contracts with other governmental agencies to conduct special elections as requested.

As part of Elections, the Registrar is responsible for settling the dates and deadlines for candidates, voter registration and voting. They are required to hire sufficient Election Day staff to man precincts and polling places as well as staff to set up, run, tabulate and verify election results.

### WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
General & UDEL Elections	1	2	1	2
Special Elections	2	2	2	2
Registered Voters	83,746	88,731	97,500	96,000
Purges	1	0	1	0
Voters Purged	6,000	0	6,000	0
Precinct Worker Classes	4	10	4	24
Nomination Papers Filed & Issued	400	400	400	400
Candidate Statements Filed	30	30	30	30
State Referendums Initiative Pet.	2,000	2,000	2,000	2,000
Signatures Verified	18,000	20,000	18,000	20,000
Recall Petitions	0	30	50	50
In-Lieu Petitions	0	5,000	0	5,000
Signatures Verified, Petitions	0	50,000	0	30,000
Campaign Statements #400 Series	1,200	1,200	1,200	1,200
Annexations	100	100	100	100

### SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>ALLOCATED</u>	2003/04 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <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

### Extra Help

EH Election Clerk	<u>.50</u>	<u>.50</u>	<u>.50</u>	<u>.50</u>
TOTAL FTE	.50	.50	.50	.50

TOTAL BUDGETED/APPROVED	4.50	4.50	4.50	4.50
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The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes. Extra help is requested and recommended to cover for compensated time off.

### SERVICES AND SUPPLIES

Services and Supplies are primarily increased for Rents & Leases—Equipment for the new required election equipment. Office Expense, Special Department Expense—Election, Software, and Transportation and Travel increased for additional training, maintenance and other initial and ongoing costs anticipated in support of the new equipment. Increases are also anticipated due to having both a U.D.E.L. Election in November and a

SERVICES AND SUPPLIES (Continued)

Presidential Primary in March. Slight increases are reflected in General Liability based on the projected Countywide premium.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84214 Voting System	<u>\$120,000</u>	<u>\$120,000</u>	<u>\$120,000</u>
TOTAL	\$120,000	\$120,000	\$120,000

Capital Assets increased to implement a touch screen voting system which is funded by State allocation.

REVENUE

Revenue decreased primarily in State Other due to the purchase of voter equipment in the prior year with Proposition 41 funds. In addition, the state has been allocated \$195 million for voting equipment and training costs. The final distribution to counties has yet to be determined.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - ELECTIONS

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	42,225	44,135	37,941	37,941	37,941
SERVICES & SUPPLIES	352,253	369,979	455,087	455,087	605,087
<b>GRAND TOTAL</b>	<b>394,478</b>	<b>414,114</b>	<b>493,028</b>	<b>493,028</b>	<b>643,028</b>

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

FINAL BUDGET ADJUSTMENTS

14200 Elections

Appropriations

Services and Supplies

\$150,000

This category is increased for the State Special Election in the following accounts: Rent/Leases, Special Department Expense, and Special Election Expense.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

\$150,000

Revenue

Revenues

\$150,000

Revenue is increased to cover State Special Election.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

\$150,000

# ELECTIONS

## Budget Unit 14200

The Auditor-Controller, Recorder, 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, is 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

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
<u>Extra Help</u>				
EH Data Entry Operator	.26	.00	.00	.00
EH Election Technician	1.07	.13	.26	.26
EH Elections Clerk I/II	.54	1.00	2.00	2.00
EH Election Worker	.00	.75	.87	.87
TOTAL FTE	1.87	1.88	3.13	3.13
TOTAL BUDGETED/APPROVED	1.87	1.88	3.13	3.13

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 recommended based on an anticipated higher volume voter turnout and an increased level of absentee ballots for the UDEL (Uniform District Election Law) Election in November, 2003 and the Presidential Primary in March, 2004.

## SERVICES AND SUPPLIES

This category had considerable increases in all line items due to two major elections and two anticipated special elections in this budget year. Elections and Postage Rents increased to pay for the polling places and professional and special services increased to cover consulting and ballot preparation.

## 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. A reduction in Election Services is anticipated due to less candidate filing fees.

## POLICY IMPLICATIONS

None.

## VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**CLASSIFICATION:**  
 FUNCTION - GENERAL  
 ACTIVITY - COMMUNICATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	83,471	329	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-80,583	0	0	0	0
<b>GRAND TOTAL</b>	<b>2,888</b>	<b>329</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

# RADIO COMMUNICATIONS

## BUDGET UNIT 15000

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 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - COMMUNICATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	77,737	0	0	0	0
SERVICES & SUPPLIES	535,865	2,205	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-494,891	0	0	0	0
CAPITAL ASSETS	43,025	0	0	0	0
<b>GRAND TOTAL</b>	<b>161,736</b>	<b>2,205</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

# COMMUNICATIONS

## BUDGET UNIT 15100

This budget unit was established in FY 1986/87 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

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Communication Coordinator	1	0	0	0
Account Clerk I/II	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	2	0	0	0
TOTAL BUDGETED/APPROVED	2	0	0	0

## 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 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PROPERTY MANAGEMENT

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	1,443,308	807,144	870,127	870,127	868,406
SERVICES & SUPPLIES	2,000,260	2,172,453	2,340,446	2,340,446	2,375,503
INTRAFUND & INTERFUND TRANSFERS	-1,781,799	-1,386,849	-1,360,179	-1,360,179	-1,467,756
CAPITAL ASSETS	1,935,060	35,940	0	0	0
<b>GRAND TOTAL</b>	<b>3,596,829</b>	<b>1,628,688</b>	<b>1,850,394</b>	<b>1,850,394</b>	<b>1,776,153</b>

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

**FINAL BUDGET ADJUSTMENTS**

**16000**

**DPW-Building Services Division**

**Appropriations**

**Salaries and Employee Benefits**

**(\$1,721)**

This category is decreased for Management Group Life and Retirement Health rates based on current information.

**Services and Supplies**

**\$35,057**

This category is increased for Communications, Maintenance-Structure Improvements Grounds/Mechanical, Professional and Special Services, and Utilities for the new Juvenile Justice Complex. Fleet Service Replacement Rate is decreased to mitigate State impacts.

**Intrafund & Interfund Transfers**

**(\$107,577)**

This category is adjusted for Intrafund-Transfers-In for the cost applied related to the Juvenile Justice Complex.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$74,241)**

**Revenues**

**Revenue**

**\$28,740**

This category is increased for Rent/Concessions for contracted space agreements.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**\$28,740**

## DPW-BUILDING SERVICES DIVISION

### BUDGET UNIT 16000

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

### EXECUTIVE'S COMMENT

The department is two-years into a five-year capital improvement program. The replacement of maintenance intensive systems and vital furnishings is allowing the department to shift its attention to other concerns. The improvement program will be reviewed annually and adjusted as needed.

### WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Non-Scheduled Maint. Work Requests (includes emergencies)	1,712	1,800	1980	2200
Preventative Maintenance Inspections	151	166	182	200
Sandy Mush Non-Scheduled Requests	875	950	1000	1100
Sandy Mush Scheduled Service Calls	458	503	554	575
Partial Bldg. Maint.	8	8	8	8
Full Bldg. Maint. (# of Bldgs.)	83	84	84	84
Full Maint. Bldgs.- 24 hr. operations	12	12	12	13
Scheduled Paint & Roof Repair Projects	41	51	56	60
Non-scheduled Paint & Roof Projects	97	107	115	120

### SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Building Services Manager	1	1	1	1
Plant Mech Tech. Supervisor	1	1	1	1
Building Maint. Supervisor	1	1	1	1
Building Maintenance Worker III	2	2	2	2
Building Maintenance Worker I/II	1	1	1	1
Plant Mechanical Technician I/II	3	3	2	2
Correctional Maintenance Worker	2	2	2	2
Maintenance Painter	1	1	1	1
Lead Maintenance Painter	1	1	1	1
Supervising Janitor	1	0	0	0
Lead Janitor	2	0	0	0
Janitor	11	0	0	0
Janitor-VS	4	0	0	0
Typist Clerk III	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	32	14	13	13

### Extra Help

EH Janitor	<u>.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	<u>.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

TOTAL BUDGETED/APPROVED	32.50	14.00	13.00	13.00
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The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes. Due to economic constraints the department has requested to delete one (1) Plant Mechanical Technician (Position #32). This request is recommended.

### SERVICES AND SUPPLIES

Overall this category increased due to the utility rate hike. The utility fixed rate contract increased by 89%.

SERVICES AND SUPPLIES (Continued)

General Liability is increased based on current and projected countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects reimbursement for maintenance and utility expenses for the Human Services Agency, all County owned Library Buildings, Mental Health, Environmental Health, Health, Senior Center, Main Jail, and Sandy Mush Adult Correctional Facility. Interfund Transfer Out is for the debt service on the Energy Retrofit Project.

CAPITAL ASSETS

None.

REVENUE

This category reflects revenue received from the rental of County owned property and buildings. Personnel Services reflects billing for services to Departments outside the General Fund.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PROPERTY MANAGEMENT

FUND - 1010  
 BUDGET UNIT # - 16200  
 UNIT TITLE - TAXES BENEFITS & ASSESSMENTS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	0	0	25,000	25,000	25,000
SERVICES & SUPPLIES	0	226	0	0	0
OTHER CHARGES	-1	0	500	500	500
<b>GRAND TOTAL</b>	<b>-1</b>	<b>226</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>

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

## TAXES, BENEFITS, AND ASSESSMENTS

### BUDGET UNIT 16200

This budget unit is administered by the County Auditor and is established to account for Social Security Administration costs paid to the Social Security Division of Public Employees' Retirement System. The administrative costs are incurred by the Social Security Division of Public Employees' Retirement System when administering the Social Security agreements for public entities in the State of California. The Retirement 415 Plan payments for additional benefits are tracked in this budget unit.

### 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) and payments for additional benefits associated with the Retirement 415 Plan.

### 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 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	60,793	21,467	390,000	390,000	221,556
INTRAFUND & INTERFUND TRANSFERS	-740,670	-1,226,267	0	0	-548,366
CAPITAL ASSETS	2,474,133	2,279,786	1,000,000	1,000,000	1,535,160
<b>GRAND TOTAL</b>	<b>1,794,256</b>	<b>1,074,986</b>	<b>1,390,000</b>	<b>1,390,000</b>	<b>1,208,350</b>

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

FINAL BUDGET ADJUSTMENTS

17000 Capital Improvement Program

Appropriations

Service and Supplies

(168,444)

This category is decreased for Professional and Special Services based on State fiscal impacts.

Intrafund & Interfund Transfers

(548,366)

The adjustment is to establish the Intrafund Transfer In from HSA to support CIP projects.

Capital Assets

\$535,160

This category is adjusted to establish: #87912 Community and Veterans Halls; #83672 HSA-Parking Lot Lighting; #83673 HSA-Building 1 Computer Room HVAC; #83676 HSA-Buildings 1, 2, & 3 Structural Evaluation; #83679 HVAC Upgrade; #83684 HSA-Raise Reception Area Floor; #83685 HSA-Replace Dry Rot Fascia; #83638 Old Library/High School Re-roof/Repairs; #87402 Area Agency on Aging-Irrigation System; #87002 Atwater Veterans Building Restroom Remodel; #87003 Castle Airport Building 465 Re-roof; #87004 Los Banos Spring Fair Outdoor BBQ Kitchen; #87005 Dos Palos Fire Station Re-roof; #87006 Del Hale Hall Repair/Remodel/Upgrade; #87439 Los Banos Library Restroom Remodel/Building Improvements; #87007 El Nido Community Hall/Old School Rehabilitation; #87008 LeGrand Fire Station-Living Quarters; #87311 Snelling Courthouse Re-roof/Repairs; #87009 Delhi Senior Center Repairs/Upgrades; #87010 Hilmar Park Improvements; #87011 Winton VFW/Community Center Repairs/Upgrades; #87012 Gustine Library Repairs/Upgrades; #83641 Merced Library Handrail Replacement; #83648 Stevinson Library Re-roof; #83650 Planada Community Hall Re-roof; #83649 Miliken Museum-Termite Eradication; #83663 Administration Building-Access/Security Control; #83670 Ag Center-Termite Eradication; #83671 Gustine Building/Rot/Termite Repairs; and eliminate #83600 Structure and Improvements.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

(181,650)

# CAPITAL IMPROVEMENT PROGRAM

Budget Unit 17000

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 1998/99, 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 2000/01, the Board adopted a Five Year Capital Improvement Plan. For FY 2002/03 and FY 2003/04, each of the projects has been reviewed with recommendations presented to the Board at Proposed Budget.

SERVICES AND SUPPLIES

Appropriation is budgeted at the same level as FY 2002/03.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
83600 Structures and Improvements	\$400,000	\$400,000	\$0
83638 Old Library/High School/Re-roof	0	0	45,000
83641 Library Replace Handrail W/End	0	0	13,706
83648 Stevinson Library Re-roof	0	0	12,000
83649 Miliken Museum/Termite Eradication	0	0	20,521
83650 Planada Comm. Hall Re-roof	0	0	11,700
83663 Admin. Bldg Access/Security Control Study	0	0	20,000
83670 Ag Center/Termite Eradication	0	0	23,867
83671 Gustine Bldg/Rot/Termite Repairs	0	0	15,000
83672 HSA-Parking Lot Light Fixtures	0	0	40,380
83673 HSA-Bldg 1 Comp Room HVAC	0	0	60,000
83676 HSA-Bldg 1, 2, 3, Structural Evaluation	0	0	17,160
83679 HSA-LB HVAC Upgrade	0	0	391,851
83684 HSA-Raise Reception Area Floor	0	0	21,175
83685 HSA-Replace Dry Rot Fascia	0	0	17,800
87002 Atwater Vets Bldg Restroom Remodel	0	0	37,000
87003 Castle Airport Bldg 465 Re-roof	0	0	13,000
87004 LB Spring Fair Outdoor BBQ Kitchen	0	0	15,000
87005 DP Fire Station Re-roof	0	0	15,000
87006 Del Hale Hall Repair/Remodel	0	0	10,000
87007 El Nido Com Hall/Old School Rehab	0	0	24,000
87008 LeGrand Fire Station – Living Quarters	0	0	26,000
87009 Delhi Senior Center Repairs/Upgrades	0	0	10,000
89010 Hilmar Park Improvements	0	0	10,000
87011 Winton VFW/Com Center Repairs	0	0	10,000
87012 Gustine Library Repair/Upgrade	0	0	10,000
87311 Snelling Courthouse Re-roof/Repair	0	0	10,000
87402 AAA-Facility-Irrigation System Install.	0	0	5,000
87419 Development Services Facility	600,000	600,000	600,000
87439 Los Banos Library-Restroom Remodel	0	0	10,000
87912 Community and Veterans Halls	<u>0</u>	<u>0</u>	<u>20,000</u>
TOTAL	\$1,000,000	\$1,000,000	\$1,535,160

The Development Services Facility is to develop a One-Stop Shop for Planning and Public Works Departments.

CAPITAL ASSETS (Continued)

Structures and improvements have been programmed since FY 2001/02 and it is continued for FY 2003/04. These projects are recommended pending further review at final.

REVENUE

None.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**CLASSIFICATION:**  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	16,664	13,950	125,000	125,000	125,000
OTHER CHARGES	8,407	38,965	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	41,440	0	0	0
CAPITAL ASSETS	8,413	0	0	0	0
<b>GRAND TOTAL</b>	<b>33,484</b>	<b>94,355</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>

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

## DISTRICT PROJECTS

### BUDGET UNIT 17100

This budget unit was originally established as part of the FY 1984/85 budget for minor maintenance needs, capital projects or special projects within the supervisorial districts. During FY 1986/87, the allocation was suspended as part of the overall effort to meet budget needs after the elimination of General Revenue Sharing. In FY 1999/00, an allocation of \$50,000 was made in this account to be distributed evenly among the five supervisorial districts, and was continued for FY 2000/01. For FY 2001/02 the allocation was increased to \$125,000.

### SALARIES AND BENEFITS

None.

### SERVICES AND SUPPLIES

For FY 2003/04 an appropriation of \$125,000 is recommended to be distributed evenly among 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 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
CAPITAL ASSETS	689,915	540,980	0	0	0
<b>GRAND TOTAL</b>	<b>689,915</b>	<b>540,980</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**FINAL BUDGET ADJUSTMENTS**

**17200 Capital Project-Correctional Facility**

**Revenue**

**Revenues**  
**(\$117,249)**

This category is reduced to balance the capital projects budget based on current information.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**(\$117,249)**

## CAPITAL PROJECTS - CORRECTIONAL FACILITY

### BUDGET UNIT 17200

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 the adult correctional facilities.

### EXECUTIVE'S COMMENT

During FY 2000/01 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 2002/03.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### REVENUE

State Aid for Construction Revenue decreased based on estimated revenue anticipated to fund the project.

### POLICY IMPLICATIONS

None.

### VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**CLASSIFICATION:**  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
INTRAFUND & INTERFUND TRANSFERS	-327	0	0	0	0
CAPITAL ASSETS	1,798	65,747	0	0	0
<b>GRAND TOTAL</b>	<b>1,471</b>	<b>65,747</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**FINAL BUDGET ADJUSTMENTS**

**17300**

**Capital Project-Mental Health Facility**

**Revenue**

**Revenues**  
**(\$1,914)**

This category is reduced to balance the capital projects budget based on current information.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**(\$1,914)**

## CAPITAL PROJECTS - MENTAL HEALTH FACILITY

### BUDGET UNIT 17300

This budget unit was established specifically for the construction of the Marie Green Psychiatric Facility, which was completed in 1998. During FY 1999/00, appropriations were included for project planning and architectural services for a new Mental Health Facility. In FY 2000/01, 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 2002/03.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### REVENUE

Mental Health Realignment decreased based on estimated revenue anticipated to fund the project.

### POLICY IMPLICATIONS

None.

### VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
CAPITAL ASSETS	67,177	92,147	0	0	0
<b>GRAND TOTAL</b>	<b>67,177</b>	<b>92,147</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## CAPITAL PROJECTS - JUSTICE FACILITY

### BUDGET UNIT 17400

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 the debt service on the facility. No General Fund dollars will be required.

### EXECUTIVE'S COMMENT

In FY 1994/05 construction bids were requested for this project. While the process was underway, an analysis of the revenue flow to the Courthouse Construction Trust Fund was determined to be insufficient to cover the debt service needed. The primary cause for the reduction in revenue to the trust funds stemmed from legislative changes to Trial Court Funding that reconfigured the fine/assessment/fee structure. The change to traffic school charges from "fines" to "fees" was the most significant contributor to the revenue reduction. Efforts began in FY 1995/96 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 recently identified funding that may be used toward future debt service payments. There are continual discussions with the Administrative Office of the Court regarding efforts to provide resources to finance the debt service payments on a new facility.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### REVENUE

Courts Construction Assessments remained at the same level of funding as FY 2002/03.

### POLICY IMPLICATIONS

None.

### VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
CAPITAL ASSETS	0	0	0	0	0
<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**FINAL BUDGET ADJUSTMENTS**

17500 Capital Project-Fire Facilities

Revenues  
\$159,148

Revenue

This category is increased to balance the capital projects budget based on current information.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

\$159,148

## CAPITAL PROJECTS - FIRE FACILITIES

### BUDGET UNIT 17500

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 that would include the equipment shop and main dispatch facility. In FY 2002/03 an appropriation was approved for the Schematic Design and Design Development Phase of the Beechwood/Franklin area. For FY 2003/04 discussions are continuing between Public Works and Fire for consideration of a new station and the potential feasibility of a station at the Castle Airport Development Center.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### REVENUE

Impact Fees decreased based on estimated revenue anticipated to fund the project.

### POLICY IMPLICATIONS

None.

### VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
CAPITAL ASSETS	1,203,856	0	0	0	0
<b>GRAND TOTAL</b>	<b>1,203,856</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## CAPITAL PROJECTS - PLANADA STORM DRAINS

### BUDGET UNIT 17700

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 1997/98, 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 1998/99, and awarded on May 28, 1999. Construction began in June 1999 and was completed during FY 2001/02.

At FY 1999/00 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 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
CAPITAL ASSETS	835,074	10,467,574	0	0	0
<b>GRAND TOTAL</b>	<b>835,074</b>	<b>10,467,574</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**FINAL BUDGET ADJUSTMENTS**

**17800**

**Capital Project-Juvenile Justice Facility**

**Revenue**

**Revenues**  
**(\$709,511)**

This category is decreased to balance the capital projects budget based on current information.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**(\$709,511)**

# CAPITAL PROJECTS - JUVENILE JUSTICE CORRECTIONAL FACILITY

## BUDGET UNIT 17800

This budget unit was established in FY 1999/00 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. On June 18, 2002 the Board awarded the construction of the facility beginning in Summer 2002. Construction is expected to be completed in January 2004 and occupancy planned during the first quarter of the 2004 calendar year.

## SERVICES AND SUPPLIES

None.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

## REVENUE

State Aid for Construction and Long Term Debt Proceeds decreased based on estimated revenue anticipated to fund the project.

## POLICY IMPLICATIONS

None.

## VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
OTHER CHARGES	65,021	99,463	90,000	90,000	90,000
<b>GRAND TOTAL</b>	<b>65,021</b>	<b>99,463</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>

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

## ADVERTISING

### BUDGET UNIT 18000

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

Overall this category is reduced based on decreased allocations for Contributions to Other Agencies and Contribution – County Chamber of Commerce. Appropriations are included for Wild on the Wetlands and the Santa Nella Convention Visitor's Bureau.

### 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 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	337,866	367,270	361,216	361,216	359,152
SERVICES & SUPPLIES	474,587	388,933	524,547	524,547	524,488
OTHER CHARGES	23,100	76	6,000	6,000	6,000
INTRAFUND & INTERFUND TRANSFERS	4,781	4,990	5,000	5,000	5,000
CAPITAL ASSETS	86,299	7,229	147,000	147,000	147,000
<b>GRAND TOTAL</b>	<b>926,633</b>	<b>768,498</b>	<b>1,043,763</b>	<b>1,043,763</b>	<b>1,041,640</b>

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

**FINAL BUDGET ADJUSTMENTS**

**18100 Merced County Spring Fair**

*Appropriations*  
 (\$2,064)

**Salaries and Employee Benefits**

This category is decreased for Management Group Life and Retirement Health rates based on current information and current salary estimates.

**Services and Supplies**

(\$59)

This category is decreased for General Liability based on adjustments to salaries.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

(\$2,123)

# SPRING FAIR

## BUDGET UNIT 18100

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>2001</u>	<u>2002</u>
Admissions to Fairgrounds	49,682	51,232
Number of Exhibitors	3,800	2,200
Number of Judged Entries	7,400	3,969
Commercial Exhibits	95	95

<u>2002 INTERIM EVENTS</u>		
<u>Types of Use</u>	<u>Days of Use</u>	<u>Estimated Attendance</u>
RV Groups	365	5,400
School/Youth Groups	43	11,000
Swap Meets	33	11,550
Animal Shows	9	2,700
Pvt.Ind./Bus.	140	45,000
Ethnic Groups	4	2,200
Religious Groups	21	3,200
Political Committees	2	550

## SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u>	<u>2002/03</u>	<u>2003/04</u>	<u>2003/04</u>
	<u>APPROVED</u>	<u>APPROVED</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

### Extra Help

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 FTE	3.63	3.63	3.63	3.63

TOTAL BUDGETED/APPROVED      7.63                      7.63                      7.63                      7.63

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

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

Overall this category is increased based on Professional and Special Services for security services from the Sheriff's Department and Sheriff's Department Explorers. General Liability is increased based on current and projected Countywide claims. Rents and Leases Equipment and Transportation and Travel are decreased based on prior experience.

OTHER CHARGES

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

INTRAFUND AND INTERFUND TRANSFERS

This category is for the 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	<u>\$147,000</u>	<u>\$147,000</u>	<u>\$147,000</u>
TOTAL	\$147,000	\$147,000	\$147,000

This category represents on going projects reimbursed from the State and includes Outdoor Stage, Grandstand Electrical, Livestock Barn Renovation and O'Banion Auditorium Doors.

REVENUE

Overall this category is increased based on Interest, Interim Rentals, Other Concessions, Revenue Applicable To Prior Years, and Other Revenue based on prior experience. These items will be reviewed for possible adjustment at Final Budget.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	660,986	679,578	748,124	748,124	745,862
SERVICES & SUPPLIES	417,274	648,828	399,541	399,541	404,749
OTHER CHARGES	0	-34	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-320,168	-205,413	0	0	0
<b>GRAND TOTAL</b>	<b>758,092</b>	<b>1,122,959</b>	<b>1,147,665</b>	<b>1,147,665</b>	<b>1,150,611</b>

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

FINAL BUDGET ADJUSTMENTS

18200

Business Economic Opportunity

Appropriations

Salaries and Employee Benefits

(\$2,262)

This category is decreased for Management Group Life and Retirement Health rates based on current information.

Services and Supplies

\$5,208

This category is increased for Professional and Special Services to cover legal services for the FOCUS program and to adjust Transportation and Travel. Fleet Service Replacement Rate is decreased to mitigate State impacts.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

\$2,946

Revenue

Revenues

This category is increased for revenue related to the FOCUS program.

\$5,682

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

\$5,682

## BUSINESS AND ECONOMIC OPPORTUNITIES

### BUDGET UNIT 18200

The Department of Business-Economic Opportunities was established in 1997 to develop and manage economic enhancement initiatives including development projects, entrepreneurial training, business outreach, business financing programs, and an array of other activities to stimulate overall economic progress in the County. Strategies have been implemented for retention, start-up, and expansion of businesses and industries in the County and to provide support and services required for maintaining an ongoing analysis of the County's economies and trends for use in developing a stronger economic base. Additionally, 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-Economic Opportunities Department includes design and implementation of programs to expand economic growth, administration of various grants secured for specific projects, and support of business development activities. Because of the nature of these functions, it is not possible to accurately quantify the workload. However, the development of the UC campus in Merced and the development and marketing of Castle Airport and Aviation Development Center, loan programs, DOD procurement, and Foreign-Trade Zone projects have and will continue to increase economic growth and related workloads.

### SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
Business Economic Opportunities Director	1	1	1	1
Assistant Director Business-Economic Opportunities	1	1	1	1
Business Operations Manager	1	1	1	1
Marketing and Business Retention Director	1	1	1	1
Loan Officer	1	1	1	1
Accountant I/II	1	1	1	1
Procurement Director	1	1	1	1
Secretary I/II	0	0	1	1
Typist Clerk III	<u>3</u>	<u>3</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	10	10	9	9
 <u>Contract Employees</u>				
CC Loan Officer	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL CONTRACT EMPLOYEES	1	1	1	1
 TOTAL BUDGETED/APPROVED	 11	 11	 10	 10

Due to an administrative oversight, approved positions for FY 2002/03 have been corrected as follows: Three (3) Typist Clerk IIIs were shown as approved in the budget document, however only one (1) was actually approved. One Typist Clerk III (Position #11) was reclassified to a Secretary I/II and another Typist Clerk III (Position #20) was reclassified to an Account Clerk I/II.

Due to fiscal constraints and budget reductions the department has requested to delete one (1) Account Clerk III (Position #11). This position is vacant and the request is recommended. The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

### SERVICES AND SUPPLIES

Overall this category is decreased based on reductions in contracts for marketing and Foreign Trade Zone consultants. Transportation & Travel, Special Department Expense and Special Department Expense-Other are decreased due to fiscal constraints. Advertising, Transportation & Travel-Protocol Policy, and Legal Notices are reduced based on current and projected usage.

### OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Overall this category is increased for State Other based on additional Community Development Block Grant and Other Revenue based on revenue brought in from FOCUS trust funds to cover appropriations.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	524,671	532,505	339,773	339,773	329,446
SERVICES & SUPPLIES	4,262,683	1,360,396	1,522,034	1,522,034	552,931
<b>GRAND TOTAL</b>	<b>4,787,354</b>	<b>1,892,901</b>	<b>1,861,807</b>	<b>1,861,807</b>	<b>882,377</b>

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

**FINAL BUDGET ADJUSTMENTS**

**18400 UC Merced Development Office**

*Appropriations*

**Salaries and Employee Benefits**

**(\$10,327)**

This category is decreased for Management Group Life and Retirement Health rates based on current information and revised salary estimates.

**Services and Supplies**

**(\$969,103)**

This category is decreased for a reduction in all categories based on a reduction in State revenue.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$979,430)**

*Revenues*

**Revenue**

**(\$1,801,353)**

This category is decreased based on revised estimates for State Other - State Fish and Game revenue.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**(\$1,801,353)**

# UC DEVELOPMENT OFFICE

BUDGET UNIT 18400

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.

DEPARTMENT'S COMMENTS

This budget unit is dedicated to the County activities associated with the development of UC Merced. These activities include: The preparation of a University Community Plan and associated Environmental Impact Report; the submittal of a "404" Clean Water Act Application to the U.S. Army Corps of Engineers for infrastructure corridors necessary for the campus through the campus community; and a regional conservation plan (NCCP/HCP) for eastern Merced County to assist and facilitate the federal authorizations necessary for the development of the campus and community.

SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
UC Project Director	1	1	0	0
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	3	3
 <u>Extra-Help</u>				
EH Typist Clerk I/II	<u>.28</u>	<u>.28</u>	<u>.28</u>	<u>.28</u>
TOTAL FTE	.28	.28	.28	.28
 TOTAL BUDGETED/APPROVED	 4.28	 4.28	 3.28	 3.28

This category is significantly reduced based on the retirement of the UC Project Director (Position #6). That position is not anticipated to be filled. Special Pays is increased for communications allowance for the "A" level management position.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

This category is reduced overall. Communications is reduced based on fewer phone lines and the transfer of cell phone expenses to a separate line item. Professional and Special Services is reduced related to elimination of payment for UC lobbying efforts to the UC Committee and a reduction for a contract planner. Rents and Leases-Structures and Utilities are reduced related to relocation of the office to less expensive space. Car Allowance is reduced related to the retirement of the UC Project Director. Travel and County Vehicle are reduced based on current usage.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is anticipated through a contract with the State Department of Fish and Game. This category is reduced based on an overall reduction in appropriations.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	306,195	395,365	414,409	414,409	412,537
SERVICES & SUPPLIES	185,429	320,824	391,310	391,310	391,310
CAPITAL ASSETS	0	24,280	0	0	0
<b>GRAND TOTAL</b>	<b>491,624</b>	<b>740,469</b>	<b>805,719</b>	<b>805,719</b>	<b>803,847</b>

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

FINAL BUDGET ADJUSTMENTS

19000 Risk Management

Appropriations

Salaries and Employee Benefits

(\$1,872)

This category is decreased for Management Group Life and Retirement Health rates based on current information.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

(\$1,872)

# RISK MANAGEMENT

## BUDGET UNIT 19000

Risk Management is a division of the County Executive Office (CEO) and 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, the 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

During FY 2002/03, an evaluation of the County's Workers' Compensation administration process was completed by an outside consultant and resulted in more formalized policies and procedures, including a Return to Work policy being developed and approved by the Board. As a result of RFP processes, the contracts for Workers' Compensation third party administrator and bill review services were changed to new firms.

During FY 2002/03 access to dental coverage for retiree dependents was approved and the retiree dental cap was reduced back to \$1,000 per year. The Long Term Disability Insurance program for managers was replaced through a new provider and changed to include provisions for both short and long term disability. At the end of FY 2002/03, the County accepted an opportunity to be part of the CSAC Excess Insurance Authority's effort to establish a pooled risk insurance entity for health care. This change will allow the County to continue to benefit from the Blue Cross network while achieving savings through a self-insured combined risk pool and pass through pharmacy rebates.

## WORKLOAD INDICATORS

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
<b>1. <u>CLAIMS PROCESSED</u></b>				
Worker's Comp.	446	476	494	500
Gen. Liability	161	169	150	160
Auto Physical	216	226	235	200
Medical Malpractice	0	1	3	4
Other PI and PD	30	30	35	25
State Disability	135	140	150	150
Management Disability (Short & Long)	30	36	30	20
Property Loss (Building & Contents)	8	12	15	10
<b>2. <u>SAFETY</u> (number of students)</b>				
Inspections Made	10	15	15	20
Safety Meetings	20	30	30	40
Fire Extinguishers Inspected	600	600	605	610
Fire Extinguisher Training	5	7	7	10
CPR/First Aide Classes *	65	65	70	70
Defensive Driving	10	15	10	20
Back Safety	30	50	45	45
Hazardous Material Training	15	15	15	15
Forklift Training Classes	45	45	45	45
<b>3. <u>EMPLOYEE BENEFITS</u></b>				
Orientation Sessions	17	17	17	15
Employee & Retiree Health Benefit Sessions	40	30	7	10
Information Bulletins - Employees/Retirees	15	15	8	10
Group Benefits Enrollments & Changes	1,760	1,389	1300	1350
Deferred Comp Enrollments/Changes	1028	894	1000	1100

\* Data does not include departments which conduct their own CPR & first aid training.

SALARIES AND EMPLOYEE BENEFITS

	2001/02	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Risk Management Director	1	1	1	1
Benefits Administrator	1	1	1	1
Insurance and Benefits Technician I/II	3	3	3	3
Support Services Assistant	1	1	0	0
Insurance Claims Assistant	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	6	6	6	6
 <u>Extra Help</u>				
EH Insurance Claims Specialist I	.50	.00	.00	.00
TOTAL FTE	.50	.00	.00	.00
 TOTAL BUDGETED/APPROVED	 6.50	 6.00	 6.00	 6.00

Due to an administrative oversight in prior years, the Support Services Assistant was changed to an Insurance Claims Assistant.

Salary and benefit accounts are adjusted to reflect annual merit increases, employee bargaining unit agreements and potential related issues, health insurance rate increases, retirement prior-year service costs and retirement rate adjustments based on actuarial study and State requirements for Workers' Compensation charges.

SERVICES AND SUPPLIES

Overall, this category is increased based on higher insurance premiums in most areas. Other accounts are budgeted based on expenditures to date and estimates for FY 2003/04.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is derived from various insurance and benefit trust funds which accumulate from department billing and/or employer-employee contributions. The trust funds are billed for the cost of staff time needed for administration of payments and appropriate related services.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	199,321	359,470	388,572	388,572	387,558
SERVICES & SUPPLIES	2,179,563	2,248,136	3,195,286	3,195,286	3,195,286
CAPITAL ASSETS	7,681	0	0	0	0
<b>GRAND TOTAL</b>	<b>2,386,565</b>	<b>2,607,606</b>	<b>3,583,858</b>	<b>3,583,858</b>	<b>3,582,844</b>

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

**FINAL BUDGET ADJUSTMENTS**

19200 Retirement Association

Appropriations

**Salaries and Employee Benefits**

(\$1,014)

This category is decreased for Management Group Life and Retirement Health rates based on current information.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

(\$1,014)

# RETIREMENT ASSOCIATION

## BUDGET UNIT 19200

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

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Retirement Withdrawals	350	300	250	300
Annual Statement and Contributions Reports	4,500	4,600	4,600	4,800
Updating Retir. Rec.	3,000	3,050	3,150	3,200
1099R Forms-Retirees and Withdrawals	1,800	1,700	1,800	1,850
Retirement Payroll Checks	12,000	9,000	11,000	11,500
Estimates Prepared	700	750	600	650
Calculate redeposit of contributions and purchase of part-time	620	800	300	350

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

## SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Retirement Plan Administrator	1	1	1	1
Retirement Officer	1	1	1	1
Retirement Benefits Specialist	1	1	1	1
Accounting Technician	1	1	1	1
Account Clerk I/II	<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 Typist Clerk II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FTE	1	1	1	1
TOTAL BUDGETED/APPROVED	6	6	6	6

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

## SERVICES AND SUPPLIES

This category is increased overall based on Special Department Expense-Software for accounting and actuarial

SERVICES AND SUPPLIES (Continued)

software to be used in computing retirement benefits. Professional and Special Services—Legal for outside attorney services and Maintenance Structures and Improvements for outside maintenance, Memberships, Office Expense—General and Postage, Professional & Special Services—Audits and Medical Services are increased based on current and projected use. Utilities are increased based on revised rates and General Liability is increased based current and projected countywide claims. Professional & Special Services Court Reporters and Investigations, Transportation & Travel and Transportation & Travel—County Vehicle are reduced based on current and projected usage.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

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

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
INTRAFUND & INTERFUND TRANSFERS	1,015,000	1,350,000	1,226,000	1,226,000	1,926,000
<b>GRAND TOTAL</b>	<b>1,015,000</b>	<b>1,350,000</b>	<b>1,226,000</b>	<b>1,226,000</b>	<b>1,926,000</b>

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

**FINAL BUDGET ADJUSTMENTS**

**19700      Operating Transfers**

**Intrafund & Interfund Transfers**

**Appropriations**

**\$700,000**

This category is increased in Operating Transfers for additional funds requested by the Board of Supervisors for the Road Department during Proposed Budget Hearings and for the 25% Child Support Federal Penalties.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**\$700,000**

**Revenues**

**Revenue**

**\$550,000**

This category is increased to establish the Revenue Applicable to Prior Year account for the Intrafund Transfer appropriation.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**\$550,000**

## OPERATING TRANSFERS

### BUDGET UNIT 19700

The Board of Supervisors created this budget unit at FY 2000/01 Final Budget hearings to account for General Fund support to "Other Funds" in financing their operations.

### GENERAL FUND SUPPORT

Fiscal Year	Final <u>2001/02</u>	Final <u>2002/03</u>	Proposed <u>2003/04</u>	Final <u>2003/04</u>
Castle Enterprise Fund – Operations	\$450,000	\$300,000	\$300,000	\$0
Castle Enterprise Fund – Cash Match	0	50,000	50,000	0
Castle Enterprise Fund – Lease	0	100,000	126,000	0
Child Support – Federal Penalties	0	0	0	550,000
Fire Fund - Operations	750,000	550,000	500,000	500,000
Fire Fund – Castle Fire Station	0	0	0	476,000
Road Fund - Santa Nella Impact*	0	250,000	250,000	250,000
Road Fund – Work Program/Operations	<u>150,000</u>	<u>150,000</u>	<u>0</u>	<u>150,000</u>
Total	\$1,350,000	\$1,400,000	\$1,226,000	\$1,926,000

\* The development of an impact fee is funded from transient occupancy tax previously transferred into trust related to the *Guardino* decision

In FY 2001/02 the Fire Fund transfer was increased by \$200,000 for the implementation of the Williamson Act.

In FY 2002/03 the cash match for Castle Enterprise funds is for 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.

In FY 2003/04 the cash match for Castle Enterprise funds is for federal grant(s) and the lease of the Challenger Building.

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 account for support to the Castle Enterprise Fund (Operations, the Challenger, and grant match), Fire Fund, and Road Fund – Santa Nella Impact.

### CAPITAL ASSETS

None.

### REVENUE

None.

### POLICY IMPLICATIONS

None.

### VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	1,104,465	1,213,817	1,201,157	1,201,157	1,197,823
SERVICES & SUPPLIES	140,180	115,447	192,502	192,502	192,559
INTRAFUND & INTERFUND TRANSFERS	-420,661	-429,208	-391,824	-391,824	-391,824
<b>GRAND TOTAL</b>	<b>823,984</b>	<b>900,056</b>	<b>1,001,835</b>	<b>1,001,835</b>	<b>998,558</b>

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

**FINAL BUDGET ADJUSTMENTS**

19900

DPW-Public Works Administration

Appropriations

Salaries and Employee Benefits

(\$3,334)

This category is decreased for Management Group Life and Retirement Health rates based on current information and revised salary estimates.

Services and Supplies

\$57

This category is increased for General Liability for adjustments to salaries.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

(\$3,277)

Revenues

Revenue

(\$3,277)

This category is increased for Personnel Services revenue based on the above adjustments.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

(\$3,277)

## DPW - PUBLIC WORKS ADMINISTRATION

### BUDGET UNIT 19900

Public Works Administration budget unit was established in FY 1982/83 and reorganized in FY 1987/88. 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, accounting, and centralized administrative control for all Public Works divisions.

### WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Board Agenda Items	729	742	770	790
Progress Payments Processed	580	597	620	630
Claims Processed	4,385	4,412	4,600	4,650
Deposits	1,462	1,483	1,550	1,600
Request for Purchase Orders	867	891	900	1,000
CSA Zones of Benefit	103	103	107	111
Zone Formation and Annexations	5	16	16	120

### SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Director of Public Works	1	1	1	1
Assistant Public Works Director	1	1	1	1
Deputy Director Public Works				
Administrative Services	1	1	1	1
Administrative Engineer	1	1	1	1
Real Property Agent	1	1	0	0
Right of Way Agent	1	1	0	0
Staff Services Analyst	1	1	1	1
Automation Systems Analyst I/II	1	1	1	1
Fiscal Services Supervisor	2	2	2	2
Accounting Technician I	3	3	3	3
Account Clerk III	2	2	2	2
Account Clerk I/II	1	1	1	1
Typist Clerk III	1	1	1	1
Administrative Supervisor - DPW	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	18	18	16	16

### Extra Help

EH Account Clerk	<u>.50</u>	<u>.50</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	.50	.50	0.00	0.00

TOTAL BUDGETED	18.50	18.50	16.00	16.00
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The Right-of-Way Agent (Position #23) and Real Property Agent (Position #19) will be deleted from FY 2003/04 due to decreased workload in the right-of-way acquisition area and fiscal constraints. Extra Help allocation has been reduced due to financial constraints.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

### SERVICES AND SUPPLIES

Overall this category is increased based on Professional and Special Services. Right of way acquisition services will be contracted out due to deletion of position. General Liability is increased based on current and projected Countywide claims. Transportation & Travel-County Vehicle reduced based on actual usage.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects Administrative Service costs applied to other Public Works Divisions in the General Fund. These costs are based on prior year experience and projected costs for FY 2003/04.

CAPITAL ASSETS

None.

REVENUE

Revenue is derived from charges for administrative services to other Public Works Divisions located in separate funds.

POLICY IMPLICATIONS

None.

VARIANCE

None.

# **PUBLIC PROTECTION FUNCTION**

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	71,198	27,989	0	0	0
OTHER CHARGES	1,733,156	1,733,156	2,006,500	2,006,500	2,006,500
CAPITAL ASSETS	0	193,840	0	0	0
<b>GRAND TOTAL</b>	<b>1,804,354</b>	<b>1,954,985</b>	<b>2,006,500</b>	<b>2,006,500</b>	<b>2,006,500</b>

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

# COUNTY COURT OPERATION

## BUDGET UNIT 20000

The Board of Supervisors on December 23, 1997 established this budget unit to account for the County's contribution for court operations to the State as required by AB233.

In FY 1997/98 State Legislation AB 233 provided a comprehensive restructuring of the trial court funding. The legislation shifted responsibility of trial courts from the counties to the State effective January 1, 1998. AB 233 originally established a cap on counties' contribution (except for the twenty smallest counties) for trial courts at \$890 million statewide, an amount equal to the actual contribution to trial courts for FY 1994/95. During FY 1998/99 AB 2788 was adopted eliminating the county contribution for court operations equal to the FY 1994/95 Maintenance of Effort (MOE) for the next eighteen smallest counties (including Merced County) and a 10% reduction in the MOE for the remaining twenty counties effective FY 1999/00. AB 233 also established the Task Force on Trial Court Employees and Court Facilities. On January 1, 2001 employees in the court were transferred from county employees to court employee based on the guidelines of SB 2140 (Trial Court Personnel Legislation). The County of Merced, on January 15, 1991, in conjunction with the Courts leased five (5) modular structures and the payment was reflected in this budget unit. The Board approved May 13, 2003 the transfer of the five (5) modular structures to the Courts. On September 29, 2002 the Governor signed SB 1732 finalizing the advancement of the trial court funding reform that provides for transferring the responsibilities of the trial court facilities to the State.

## WORKLOAD INDICATORS

None.

## SALARIES AND EMPLOYEE BENEFITS

None.

## SERVICES AND SUPPLIES

None.

## OTHER CHARGES

This category accounts for the payment of the mandated contribution to the state trial courts as required by AB 233.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

## REVENUE

This category accounts for the revenue from the county's share of fines and forfeitures after remittance to the state. The amount reflects the county and city fine collections in excess of the mandated payment to the state.

## POLICY IMPLICATIONS

None.

## VARIANCE

None.

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	0	7,038,691	7,912,549	7,912,549	7,567,231
SERVICES & SUPPLIES	0	2,652,925	2,890,042	2,890,042	2,504,218
OTHER CHARGES	0	-209	0	0	550,000
CAPITAL ASSETS	0	40,275	0	0	0
<b>GRAND TOTAL</b>	<b>0</b>	<b>9,731,682</b>	<b>10,802,591</b>	<b>10,802,591</b>	<b>10,621,449</b>

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

FINAL BUDGET ADJUSTMENTS

2010 Child Support Services Agency

Appropriations

Salaries and Employee Benefits

(\$345,318)

This category is decreased to delete the following vacant positions: one Staff Services Analyst (Position #97); two Child Support Specialist (Position #62 & #123); and three Child Support Assistants (Position #34, #36, #113). Extra-help and Extra help overtime have been deleted. Management Group Life and Retirement Health rates are decreased based on current information.

Service and Supplies

(\$385,824)

This category is decreased for General Liability due to the deletion of vacant and extra help positions, and the adjustment of the County-wide Cost Allocation Plan based on revised estimates.

Other Charges

\$550,000

This category is adjusted for the 25% penalty imposed from the Federal government to the State of California.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

(\$181,142)

Revenues

Revenue

(\$916,104)

This category is decreased for Federal Family Support and State Child Support based on the reduced State allocation, County-wide Cost Allocation Plan, and revised estimates to balance the budget. Health Incentives have increased based on revised estimates.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

(\$916,104)

# CHILD SUPPORT SERVICES AGENCY

## BUDGET UNIT 20100

The Child Support Services Agency exists by federal and state mandates. Division 17 of the Family Code is entitled Support Services. Family Code 17200 is entitled Creation and Duties and states as follows: "The Department of Child Support Services is hereby created within the California Health and Human Services Agency. The Department shall administer all services and perform all functions necessary to establish, collect and distribute child support."

## 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, to be effective July 1, 2002. This transferred the responsibility for enforcing child support obligations from the District Attorney's Office, Budget Unit 20500, into an independent local child support agency. On July 1, 2002 this transition took place and all personnel and budget accounts were successfully transferred to the Department of Child Support Services, Budget Unit 20100. Due to the state fiscal situation, the department is requesting that 10 vacant positions be deleted at final budget. These positions have been vacant for sometime.

## WORKLOAD INDICATORS

	2000/01*	2001/02*	2002/03	2003/04
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EXTENDED</u>	<u>PROJECTED</u>
<b>CHILD SUPPORT CASELOAD:</b>				
Open Cases (Beginning of FY)	17,037	17,605	17,650	17,342
Cases Opened (During FY)	3,000	3,100	2,900	2,850
Cases Closed (During FY)	2,432	3,055	3,100	2,032
Open Cases (End of FY)	17,605	17,650	17,450	16,435
Child Support Collections	\$26,608,620	\$27,125,000	\$29,000,000	\$28,500,000
Civil Actions Filed	3,850	4,200	4,550	3,750
Civil Enforcement Actions*	8,821	7,650	7,000	6,420
Criminal Complaints	19	25	30	20

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

## SALARIES AND EMPLOYEE BENEFITS

	2001/02*	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Director of Child Support Services	1	1	1	1
Assistant Director Child Support Services	1	1	1	1
Deputy Director for State & Federal Projects	1	1	1	1
Child Support Program Manager	4	4	3	3
Child Support Human Resources Manager	0	0	1	1
Staff Services Analyst I/II	9	9	6	4
Supervising Child Support Specialist	9	9	8	7
Child Support Spec Prog Coordinator	3	3	3	0
Child Support Compliance Specialist	2	2	1	0
Child Support Specialist III	11	11	11	9
Child Support Specialist I/II	52	52	50	49
Child Support Assistant	30	30	22	20
Chief Child Support Attorney	1	1	1	1
Child Support Attorney I/II/III/IV	3	3	3	3
Child Support Investigator I/II	2	2	2	1
Child Support Legal Assistant	2	2	2	1
Legal Secretary	1	1	1	1
Legal Clerk I/II	3	3	3	2
Child Support Info Systems Coord I/II	2	2	2	2
Child Support Services Fiscal Manager	1	1	1	1
Secretary III	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2001/02*	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Account Technician	1	1	1	1
Office Assistant I/II	8	8	8	8
Office Assistant I/II VS	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	149	149	134	119
<u>Extra Help</u>				
EH Child Support Investigator I/II	0.00	1.00	1.00	1.00
EH Legal Clerk	2.00	0.00	0.00	0.00
EH Typist Clerk I/II	0.00	3.75	0.00	0.00
EH Office Assistant I	0.00	0.00	1.00	1.00
EH Office Assistant II	0.00	0.00	1.00	1.00
EH Child Support Assistant	0.00	2.00	2.00	2.00
EH Family Support Assistant	6.00	0.00	0.00	0.00
EH Child Support Specialist I	0.00	4.50	2.00	2.00
EH Family Support Officer	<u>4.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	12.00	11.25	7.00	7.00
TOTAL BUDGETED/APPROVED	161.00	160.25	141.00	126.00

\*Numbers for Workload Indicators and Salaries and Employee Benefits, reflect history of Budget Unit 20500/20100 while being maintained in the General Fund.

During FY 2002/03 one (1) vacant Program Manager (Position #100) was deleted and one (1) Human Resources Manager was added to assist in developing and coordinating personnel programs and policies department wide under the Merit system. The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

For FY 2003/04 , due to fiscal constraints, the department is requesting to delete the following vacant positions: two (2) Staff Services Analysts (Position #47, 127); one (1) Supervising Child Support Specialist (Position #101); one (1) Child Support Compliance Specialist (Position #145); and six (6) Child Support Assistants (Positions #37, 66, 75, 77,104, 150) at Final Budget.

SERVICES AND SUPPLIES

Overall this category is decreased due to reductions in Federal and State allocations. Office Expense, Professional and Special Services, Special Department Expense, Household Expense, Maintenance Structures, Data Processing and Intercept are reduced based on these allocations, actual usage, and fiscal constraints. General Liability increased based on current and projected Countywide claims. Appropriations increased for Office Expense-Equipment for replacement of obsolesced equipment; Postage based on current and projected usage; and Utilities based on current and projected rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Federal Reimbursement for Child Support Services continues at 66% with the remaining 34% coming from State reimbursement. Revenue is budgeted at a level to offset appropriations.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**CLASSIFICATION:**  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	11,944	14,460	25,000	25,000	25,000
<b>GRAND TOTAL</b>	<b>11,944</b>	<b>14,460</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

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

## GRAND JURY

### BUDGET UNIT 20200

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. The 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 2002/03 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 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	5,053,266	5,436,086	6,038,163	6,038,163	6,022,866
SERVICES & SUPPLIES	1,149,439	1,115,311	1,237,199	1,237,199	1,231,169
OTHER CHARGES	-1,340	-4,116	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-1,325,393	-1,417,121	-1,918,944	-1,918,944	-1,918,944
CAPITAL ASSETS	1,743	0	0	0	0
<b>GRAND TOTAL</b>	<b>4,877,715</b>	<b>5,130,160</b>	<b>5,356,418</b>	<b>5,356,418</b>	<b>5,335,091</b>

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

FINAL BUDGET ADJUSTMENTS

20400 District Attorney

Appropriations

Salaries and Employee Benefits

(\$15,297)

This category is decreased for Management Group Life and Retirement Health rates based on current information and salary adjustments.

Services and Supplies

(\$6,030)

This category is decreased in Fleet Service Replacement Rate to mitigate State impacts and General Liability for salary adjustments.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

(\$21,327)

Revenues

Revenue

(\$500)

This category is decreased based on a reduction of grant funds from State Other. Trust fund revenue was transferred into State Other for Vertical Prosecution and Career Criminal to offset loss of State revenues.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

(\$500)

# DISTRICT ATTORNEY

## BUDGET UNIT 20400

The office of the District Attorney was established by the Constitution of the State of California, Government Code Section 26500, to provide prosecution and enforcement services in adult and juvenile criminal matters. 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 primary objective of the District Attorney's Office is to obtain just criminal convictions for criminal conduct occurring in Merced County. The District Attorney Victim Witness Program provides support and advocacy services for victims of violent crimes. Through the District Attorney Child Abduction Unit services are provided for the enforcement of court ordered child custody and visitation. Through interdepartmental agreements/contracts the District Attorney's Office provides investigation and prosecution of Welfare Fraud, Medical Assistance Program Fraud and fraudulent application for Housing Authority.

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.

## DEPARTMENT COMMENT

The Governor's proposed actions to address the State's fiscal crisis will significantly impact the District Attorney's Office budget. Mandated programs, represents \$250,000 in revenue, will be eliminated or deferred by the State. In early FY 2002/03 the department was notified that funding for the Spousal Abuse Prosecution program would be discontinued in FY 2003/04. The remaining grants will be funded at a reduce level of 10 – 15%.

On a positive note, the District Attorney has been awarded a grant for the investigation and prosecution of crimes involving the use of firearms and contracted with the Housing Authority for investigative services.

## EXECUTIVE'S COMMENT

During FY 1999/00, 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

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
District Attorney Unit:				
Felony Filings	3,442	3,958	4,030	4,100
Misdemeanor Filings	8,774	9,564	10,100	11,000
Juvenile Filings	1,435	1,475	1,485	1,550
Victim/Witness Services	6,934	7,280	7,358	7450

## SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2002/03</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
District Attorney	1	1	1	1
Assistant District Attorney	1	1	1	1
Chief Deputy District Attorney	2	2	2	2
Supervising Deputy District Attorney	1	1	1	1
Deputy District Attorney I/II/III/IV	18	18	17	17
Chief District Attorney Investigator	1	1	1	1
Supervising District Attorney Investigator	1	1	1	1
District Attorney Investigator I/II	8	7	6	6
Investigative Assistant	3	3	3	3
Investigative Assistant VS	1	1	1	1
Supervising Welfare Investigator	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2001/02	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Welfare Investigator III	1	1	1	1
Welfare Investigator I/II	7	7	6	6
Legal Assistant VS	1	1	1	1
Legal Assistant	1	1	1	1
District Attorney Program Assistant	1	1	1	1
District Attorney Administrative				
Services 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 Program Coordinator	1	1	1	1
Victim/Witness Advocate	4	4	2	2
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
Account Technician	2	2	2	2
Account Clerk I/II	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	83	82	76	76

Extra Help

EH Investigator	1.00	1.00	1.00	1.00
EH Investigative Assistant	.50	1.00	1.00	1.00
EH Legal Clerk	.50	.50	.50	.50
EH Victim Witness Advocate	.04	.00	.00	.00
EH Certified Law Student	.50	.50	.50	.50
EH Student Intern	<u>.50</u>	<u>.50</u>	<u>.50</u>	<u>.50</u>
TOTAL FTE	3.04	3.50	3.50	3.50

TOTAL BUDGETED/APPROVED                      86.04                      85.50                      79.50                      79.50

For FY 2003/04 a number of vacant positions are being deleted to achieve savings. The positions requested to be deleted are as follows: one Deputy District Attorney (Position # 13), one (1) Account Clerk II (Position #36), two (2) Victim Witness Advocate (Positions #19, 71), one (1) DA-Welfare Investigator (Position #58), and one (1) Welfare Investigator (Position #81). Extra help has been a vital resource to meet the challenge of our workload with the reduced number of permanent employees.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes. The MOU between the County of Merced and the attorneys for criminal prosecution have increased the department's salary costs. Criminal investigator's salaries have increased and Workers' Compensation costs are greatly affected by the investigative POST requirements.

SERVICES AND SUPPLIES

This category is slightly increased for Professional & Special Services, Rental & Leases for rental costs based on lease agreements for non-county facilities due to insufficient space in county owned buildings, and General Liability Insurance increases based on the projected Countywide premium.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund transfers in and out have decreased overall. These accounts reflect the personnel cost and receipts from inter-departmental contract operations.

CAPITAL ASSETS

None.

REVENUE

The revenue overall is decreased for State Mandated Revenue that represents revenue eliminated or deferred by the State, State Child Support Revenue for administrative costs eliminated due to the January 2003 transition of the County Child Support agency to the State, and the reduction of OCJP Grant funding. Grant revenue remaining has been reduced by 10 – 15%. There are slight increases in revenue for State Aid – Child Development and Public Safety Services, and Legal and Personnel Services.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	6,212,687	0	0	0	0
SERVICES & SUPPLIES	2,531,454	0	0	0	0
OTHER CHARGES	-1,054	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	140,000	0	0	0	0
CAPITAL ASSETS	469,061	0	0	0	0
<b>GRAND TOTAL</b>	<b>9,352,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## DISTRICT ATTORNEY-FAMILY SUPPORT

### BUDGET UNIT 20500

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 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	1,518,354	1,536,555	1,680,841	1,680,841	1,619,784
SERVICES & SUPPLIES	343,803	403,129	368,985	368,985	368,597
INTRAFUND & INTERFUND TRANSFERS	-117,241	-36,000	0	0	0
<b>GRAND TOTAL</b>	<b>1,744,916</b>	<b>1,903,684</b>	<b>2,049,826</b>	<b>2,049,826</b>	<b>1,988,381</b>

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

**FINAL BUDGET ADJUSTMENTS**

20600      Public Defender

Appropriations

Salaries and Employee Benefits

(\$61,057)

This category is decreased for Management Group Life and Retirement Health rates based on current information, and to adjust the salary of a Deputy Public Defender (Position #5) from Level 4 to Level 1.

Services and Supplies

(\$388)

This category is decreased in General Liability for salary adjustments.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

(\$61,445)

# PUBLIC DEFENDER

## BUDGET UNIT 20600

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.

## DEPARTMENT'S COMMENT

The General Fund 10 % Reduction Target for the department is \$162,922. This will be achieved totally in Salaries & Benefits by eliminating a Supervising Deputy Public Defender position which is currently vacant and other reductions in staffing costs. Reductions in Services & Supplies would hamper the remaining staff in their ability to carry out their assigned mission.

The projected workload indicators below reflect an assumption of an increasing caseload based on the following factors: (1) the statistical trend, especially rising caseloads in the Los Banos court. This may be related to (2) population growth; (3) an economic slump during which an increase in crime rates is not unexpected; and (4) the expectation that the governmental fiscal crisis will not affect either law enforcement activities or District Attorney filing policies. Reduction in staff, particularly attorney staff, means that this department must effect a corresponding reduction in workload. The caseload duties of the presently vacant Supervising Deputy Public Defender position have been handled, after redistribution within the office, by extra-help attorneys doing either misdemeanor or juvenile case work. The extra-help option will no longer be available upon the elimination of the permanent position, since it was funded from related salary savings.

The caseload reduction will occur by limiting the number of cases opened in the juvenile court to the area of 35 to 40 per month. This will allow the staffing of the juvenile court to be reduced from 2 to 1 attorney. The juvenile court is selected as the locus for caseload reductions for two reasons: (1) the traditional adult criminal cases relate more to the "core" function of the department, and (2) it is considered that this will have the least fiscal impact on the Indigent Defense Fund inasmuch as there is already a cadre of four contract public defenders assigned to the juvenile court, and they may, among them, be able to handle an increase of 30 to 40 cases monthly.

## WORKLOAD INDICATORS

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
<b>Felonies</b>				
Merced	1,939	2,010	2,150	2,250
Los Banos	<u>459</u>	<u>605</u>	<u>700</u>	<u>800</u>
TOTAL	2,398	2,758	2,850	3,050
<b>Misdemeanor</b>				
Merced	4,409	4,036	4,100	4,200
Los Banos	<u>1,094</u>	<u>1,223</u>	<u>1,500</u>	<u>1,600</u>
TOTAL	5,503	5,259	5,600	5,800
<b>Juveniles</b>				
Conservatorship	781	831	850	850
Other-Criminal	136	200	200	200
GRAND TOTAL	<u>159</u>	<u>105</u>	<u>180</u>	<u>180</u>
	8,977	9,153	9,680	10,080

## SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
County Public Defender	1	1	1	1
Chief Deputy Public Defender	1	1	1	1
Supervising Deputy Public Defender	2	2	1	1
Deputy Public Defender I/II/III/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
Public Defender Investigator	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	19	19	18	18

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2001/02	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
<u>Extra Help</u>				
EH Interviewer	.50	.75	.75	.75
EH Typist Clerk	<u>.50</u>	<u>.50</u>	<u>.50</u>	<u>.50</u>
TOTAL FTE	1.00	1.25	1.25	1.25
TOTAL BUDGETED/APPROVED	20.00	20.25	19.25	19.25

The department has requested to delete one (1) Supervising Deputy Public Defender (Position #19) due to fiscal constraints and to meet the 10% reduction request. The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

Overall this category is increased due to Professional & Special Services-Data Processing based on Information System charges. General Liability is increased based on current and projected current Countywide claims. Transportation & Travel is reduced based on projected usage.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is projected to remain stable. Proposition 172 revenues are budgeted at FY 2002/03 levels.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	6,675	24,162	50,000	50,000	50,000
<b>GRAND TOTAL</b>	<b>6,675</b>	<b>24,162</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

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

# JUSTICE AUTOMATION SYSTEM

## BUDGET UNIT 20900

This budget unit was formed in mid FY 1993/94 as an outgrowth of the Criminal Justice System Automation Committee that was originally convened as an ad hoc group in FY 1992/93. 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

During FY 2002/03, the on-line juvenile citations and juvenile referrals system was completed. The on-line and on-demand court status report, case rejection notification, and subpoena notification of officers or county employees required to appear in court are continuing into FY2003/04.

New projects for FY 2003/04 include: enhancement of the warrant system to include the photograph of the individual being served the warrant, further automating the subpoena process and automation of the minute orders to facilitate the processing and incarceration of the criminal offender.

## SERVICES AND SUPPLIES

This category is increased based on Professional and Special Services-Data processing for software development and video arraignment.

## 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 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	68,530	76,318	87,789	87,789	87,477
SERVICES & SUPPLIES	1,399,577	1,792,055	1,832,129	1,832,129	1,657,129
<b>GRAND TOTAL</b>	<b>1,468,107</b>	<b>1,868,373</b>	<b>1,919,918</b>	<b>1,919,918</b>	<b>1,744,606</b>

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

FINAL BUDGET ADJUSTMENTS

21200 Indigent Defense

Appropriations

Salaries and Employee Benefits

(\$312)

This category is decreased for Management Group Life and Retirement Health rates based on current information.

Services and Supplies

(\$175,000)

This category is adjusted for Professional and Special Services - Medical Exams/Special Services/Legal Services for a change in the contract methodology for indigent defense as of July 1, 2003. Professional and Special Services - Court Appointed Attorney is adjusted based on the State impact.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

(\$175,312)

## INDIGENT DEFENSE

### BUDGET UNIT 21200

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 1997/98, 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 1998/99, the Board took action to place this budget unit under the authority of the Executive Office. 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 2000/01, 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.

Adult criminal contract caseloads have increased 3% during this past year while juvenile caseloads have increased 4%. In addition, changes in law have increased the County's responsibility for providing representation for indigent defendants.

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. For FY 2003/04 an alternative structure of providing indigent defense services is being proposed which utilizes one private firm and reduces program costs and expenses.

### WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Felony Cases	1,651	2,327	2,422	2,500
Misdemeanor Cases	566	1,807	1,850	1,900
Juvenile Cases	899	784	815	825

### SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Management Analyst I/II/III	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	1	1	1	1
TOTAL BUDGETED/APPROVED	1	1	1	1

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

### SERVICES AND SUPPLIES

Overall this category is decreased based on reductions in Professional and Special Services-Medical Exams, Professional and Special Services-Special Services, Professional and Special Services-Legal Services and Professional and Special Services-Court Appointed Attorney. The cost savings are attained with the utilization of the private law firm and restructured contract.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue amounts are based on actual revenues received the previous two years. Sources of revenue include state mandated reimbursements, revenue for legal services provided for indigents, and fees that are assigned by the courts.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - POLICE PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	1,615,969	1,403,087	0	0	0
SERVICES & SUPPLIES	130,868	50,054	0	0	0
<b>GRAND TOTAL</b>	<b>1,746,837</b>	<b>1,453,141</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

# MARSHAL

## BUDGET UNIT 22000

The Marshal's Office provides bailiffs for Municipal and Superior Courts. In 2002 Legislation AB 2928 was enacted that authorized the Board of Supervisors to consolidate the Merced County Marshal with the Merced County Sheriff-Coroner.

## EXECUTIVE'S COMMENT

The Board of Supervisors authorized consolidation of the warrant/civil staff into the Sheriff's department at the start of the Fiscal Year 2001/02 and court security during Fiscal Year 2002/03.

## WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Civil Process Served	3,300	3,300	0	0
Total Warrants Worked (received/mailed)	3,000	3,000	0	0

## SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Marshal	1	1	0	0
Marshal Sergeant	1	1	0	0
Deputy Marshal	15	15	0	0
Civil Assistant III	1	0	0	0
Civil Assistant I/II	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	20	17	0	0
 <u>Extra Help</u>				
EH Dep. Marshal (Court)	3.00	3.10	0	0
EH Dep. Marshal (Weekender)	.60	.00	0	0
EH Typist Clerk	<u>.25</u>	<u>.00</u>	<u>0</u>	<u>0</u>
TOTAL FTE	3.85	3.10	0	0
 TOTAL BUDGETED/APPROVED	 23.85	 20.10	 0	 0

On December 3, 2002 the Board took action to delete (1) Marshal (Position #1); one (1) Marshal Sergeant (Position # 21) was reclassified to Sheriff Sergeant/Senior Sergeant; fifteen (15) Deputy Marshal (Position #3, 4, 5, 6, 7, 8, 11, 13, 16, 17, 18, 19, 20, 22, 23) were reclassified to a Deputy Sheriff I/II.

The Sixteen (16) positions were transferred into the Sheriff Department 22100 for Court Security.

## SERVICES AND SUPPLIES

This category is decreased for expenses related to Court Security, Weekender Program, Office of Traffic Safety (OTS) transferred to Sheriff Department (22100).

## OTHER CHARGES

This category is decreased for other charges related to Court Security transferred to Sheriff Department (22100).

## INTRAFUND AND INTERFUND TRANSFERS

This category is decreased for transfers related to Weekender Program and OTS warrant processing transferred to Sheriff Department.

## CAPITAL ASSETS

None.

## REVENUE

This category is decreased for revenue for expenses related to Court Security, OTS, and Civil Processing Services transferred to Sheriff Department (22100).

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - POLICE PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	7,886,199	8,795,281	11,328,976	11,328,976	11,351,447
SERVICES & SUPPLIES	1,635,930	2,078,605	2,306,486	2,306,486	2,107,694
INTRAFUND & INTERFUND TRANSFERS	-173,484	-183,796	-193,372	-193,372	-193,372
CAPITAL ASSETS	193,038	389,959	57,000	57,000	279,660
<b>GRAND TOTAL</b>	<b>9,541,683</b>	<b>11,080,049</b>	<b>13,499,090</b>	<b>13,499,090</b>	<b>13,545,429</b>

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

**FINAL BUDGET ADJUSTMENTS**

**22100 Sheriff**

Appropriations

Salaries and Employee Benefits

\$22,471

This category is increased for the one (1) Sheriff Dispatcher (Position #149) that added to meet growing needs of the community and is funded by the Sheriff's Trust Fund. Management Group Life and Retirement Health rates are adjusted based on current information and revised salary estimates.

Services and Supplies

(\$198,792)

This category is decreased in Fleet Service Replacement Rate to mitigate State impacts, General Liability based on current estimates, and Aircraft Insurance. Special Department Expense - Airplane Operations and Memberships estimates are increased.

Capital Assets

\$222,660

This category is increased for the following capital assets: #85067 Airplane and Accessories and Modifications (\$79,000); #85071 Airplane LE Radio, Install and Accessories (\$20,500); and #85079 Mobile Command Post funded by the Homeland OES Grant and Small Rural Crime Grant.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

\$46,339

Revenue

Revenues

\$302,373

This category is increased for Federal Other and State Other Revenue based on utilizing the State and Federal Forfeiture Trust Funds to cover the following airplane costs: purchase, modifications, and installation of the radio and accessories. Homeland OES Grant and the Small Rural Crime Grant (Sheriff Trust Fund) reflected in Federal Other and Operating Transfer In are used to purchase the Mobile Command Post. Also, State and Federal Other is increased to cover prior year encumbrances.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

\$302,373

# SHERIFF

## BUDGET UNIT 22100

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 the 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.

## DEPARTMENT COMMENT

The Sheriff's efforts to obtain grant funding have enabled an increased law enforcement presence in the unincorporated areas of the County. Methamphetamine continues to be a prevalent problem. Approximately 70% of all felony drug charges in Merced County involve the use, sale, transportation, and/or manufacture of methamphetamine. Grant funding has enabled the Sheriff to add additional positions; purchase law enforcement equipment and technology; and educate the school children and the public on the dangers of drugs use, in particular methamphetamine. In late 2003, the Sheriff entered into a collaborative agreement with the City of Merced and the Merced City Chief of Police on an additional Federal Methamphetamine Grant which is administered by the city. This grant award strengthens the Sheriff Department and the City of Merced in a team effort in the fight against further methamphetamine manufacture and distribution in Merced County and the City of Merced.

In early FY 2002/2003 the Sheriff assumed the responsibilities of the Civil/Warrant Division and established the STAR Team (Sheriff Tactical and Reconnaissance Team). The STAR team is assigned to the Castle Park and Aviation Development Center. The team provides law enforcement support in high profile crime suppression cases, narcotic cases, apprehension of fugitives, warrant service and other high profile undercover work. This united team of law enforcement, dispatchers, and support technical administrative staff has cleared 14,000 warrants, 9600 recalls/arrests, and 3600 civil processes.

In early FY 2002/2003 the Sheriff supported the courts in establishing video arraignment services in the Los Banos Courts and the Sandy Mush Adult Facility. The Sheriff video arraignment equipment has reduced costs for both the Sheriff and the Courts. In January 2003, the Sheriff assumed the responsibility of the Court Security Division, previously under the jurisdiction of the Marshal. The consolidation went very well, and the Sheriff is currently in negotiations with the Courts for the 2003/2004 agreement.

The Sheriff Department with the assistance of volunteers provides Community Law Enforcement Offices in the communities of Planada, Franklin/Beachwood, Winton, Delhi, Hilmar and Santa Nella. Sheriff stations are located in Los Banos, Hilmar and at the Castle Park and Aviation Development Center. Major Crimes has been moved offsite to an O Street office.

The support of the County in adding additional positions to the Sheriff Department to support the Civil Services, Warrant Services, and Court Security Services in 2003, has been instrumental in the above success

## EXECUTIVE'S COMMENT

Over the years, the Sheriff's success in obtaining grant funding has provided the County an increased level of law enforcement within the unincorporated areas. Eight Communities Law Enforcement Offices (C.L.E.O.) were established with Federal grants for the communities of Planada, Snelling, Franklin/Beachwood, Atwater, Winton, Delhi, Hilmar, and Santa Nella. The formation of a Street Crime Unit (CRASH) has assisted the Patrol Division in combating crime pockets in the County. June, 2003 concludes the Office of Criminal Justice Planning (OCJP) funds for four (4) School Resource Officers (Deputy Sheriff) positions serving Hilmar, Delhi, Winton, Franklin/McSwain, Planada/LeGrand and LeGrand High School. The Sheriff is working with outside entities to obtain funding for these positions and to cover the lost funding needed to maintain current staffing levels.

The Governor's May Revision proposes to reduce local grants administered through the 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 (Calendar Year)

	2000/01	2001/02	2002/03	2003/04
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EXTENDED</u>	<u>PROJECTED</u>
Calls for Service	37,726	43,000	46000	46,000
Arrests (Felony)	2,991	3,500	4422	4,500
Citations	2,286	1,300	2764	3000
Felonies Reported	3,100	3,100	3416	3700
Felonies Cleared	1,800	799	793	800
Property Stolen Value *	\$1,768,000	\$2362720	\$2532720	2500000
Property Recovered	\$597,000	\$525795	\$763215	700000
Vehicle Miles Driven	1447440	1447440	1547440	1547440

\*Collection value fluctuates depending on what is recovered.

WARRANTS

Warrants Received	31,432	32,000	27010	25000
Warrants Cleared	3,960	4,000	14000	16000
Warrants Recalled/Arrests-Sheriff	750	770	9600	14600
Civil Process Served	3,300	3,300	3600	3600
Criminal Reports Processed			48174	50000
Backgrounds			4696	4700

IDENTIFICATION

Records-criminal record updated	13,400	13,520	13,600	14000
CAL-ID Prints Processed	250	320	320	340
Extraditions Processed	180	160	160	160

SALARIES AND EMPLOYEE BENEFITS

	2001/02	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Sheriff Coroner	1	1	1	1
Undersheriff of Merced County	0	0	1	1
Assistant Sheriff	1	1	0	0
Commander-Operations	3	3	3	3
Sheriff Senior Sergeant/Sheriff Sergeant	10	10	11	11
Deputy Sheriff I/II	70	70	85	85
Staff Services Analyst I/II	1	1	0	0
Identification Technician I/II	1	1	1	1
Supervising Sheriff Dispatcher	1	1	1	1
Sheriff's Dispatcher	9	9	10	10
Sheriff's Administrative Services Assistant	1	1	1	1
Support Services Assistant VS	1	1	0	0
Accounting Technician	2	2	2	2
Account Clerk III	1	1	1	1
Legal Transcriptionist I/II	6	6	6	6
Detective Clerical Assistant	1	1	1	1
Sheriff Administrative Supervisor	2	2	2	2
Sheriff Community Service Technician III	1	1	1	1
Sheriff Community Service Technician I/II	4	4	4	4
Typist Clerk I/II	1	1	0	0
Sheriff Cadet/Deputy Sheriff 1	<u>0</u>	<u>0</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	117	117	133	133

Extra Help

EH Sheriff Dispatcher/Aide	2.00	2.00	2.00	2.00
EH Deputy Sheriff I/II	0.00	0.00	5.00	5.00
EH Sheriff Evidence Custodian	.50	.50	.50	.50
EH Legal Transcriptionist I	.87	.87	.87	.87
EH Typist Clerk I/II	0.00	0.00	1.00	1.00
EH Identification Technician I/II	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2001/02	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
TOTAL FTE	3.37	3.37	10.37	10.37
TOTAL BUDGETED/APPROVED	120.37	120.37	143.37	143.37

Due to an administrative oversight, approved positions for FY 2002/03 have been corrected as follows: One (1) Community Service Officer (Position #95) was pending deletion due to the Civil Records reorganization during FY 2002/2003; it is still reflected on the allocation file.

One (1) Sheriff Senior Sergeant/Sheriff Sergeant and fifteen (15) Deputy Sheriff I/II positions transferred from the Marshal's Department into the Sheriff Department 22100 for Court Security. During FY 2002/03 the Board approved the following: In January 2003, the Assistant Sheriff of Merced County (Position #39) title and employee status was changed to Undersheriff of Merced County (At Will); On January 14, 2003 a reduction in force (effective May) of one (1) Support Services Assistant VS (Position #108) was deleted due to the loss of funding from the Federal Methamphetamine Grant; and, on January 25, 2003 the classification of Extra Help Dispatcher Aide was established.

For FY 2003/04 the Sheriff requested to delete the following vacant positions: One (1) Staff Services Analyst (Position #102) that has been vacant for two years, and one (1) Typist Clerk I/II (Position #98) that was previously contracted and supported by the District Attorney's Drug Task Force Grant. In January 2003, the Sheriff assumed the responsibility of the Court Operations Division, previously the Marshal Department. In addition, the classifications previously held by the Marshal's Department of Marshal Sergeant and Deputy Marshals were reclassified to Sheriff Sergeant and Deputy Sheriffs. The County is currently in negotiations with the Courts for these contracted services with the Sheriff. The Courts have requested to maintain a budget of approximately 1.6 million. To meet this goal, the Sheriff requested deletion of some services and supplies, and requested that one Deputy Sheriff I/II vacant position be maintained without filling throughout 2003/2004. All court security staff will be moved from Budget Unit 22000 to Budget Unit 22109 at the beginning of FY 2003/04.

The Sheriff has agreed to fund from Trust for FY 2003/04: One (1) vacant Legal Transcriptionist I/II (Position #38), one new requested Sheriff Dispatcher, and two new Sheriff Cadet/Deputy Sheriff I positions. The vacant Legal Transcriptionist was previously General Fund supported. The Sheriff Dispatcher is requested due to increased radio and phone traffic: this position will support demands from the District Attorney, Probation, and Public Defender offices. The Sheriff Cadet/Deputy Sheriff I positions are requested to support recruitment efforts and will be only be filled when necessary.

Prior to hiring the Sheriff Cadet/Deputy Sheriff I, the selected applicants must sign a 36 month commitment to work after Academy graduation with the Merced County Sheriff Department. All costs including school associated with these positions will be supported by the Sheriff's Trust. The assignment to Deputy Sheriff I will occur upon Academy graduation pending a permanent vacant Deputy Sheriff I/II is available. Should termination or resignation occur prior to or during the 36 month commitment after graduation the Cadet is required to pay back the prorated costs to the department.

According to the following grant contracts, grant positions must be retained for one year after the completion of the grant. Four (4) Deputy Sheriff I/II (Positions #41, 43, 80, 83) were funded by the DOJ UHP that ended June 2002; no requirement is outstanding to retain the officers. Four (4) Deputy Sheriff I/II (Positions #109, 110, 111, 112) were funded by the DOJ School Resource Grant that ends June 2003; outstanding requirement to retain officers until June 2004. The DOJ School Resource Deputies serve the Hilmar, Delhi, McSwain/Franklin and LeGrand school systems. In addition, under contract the deputies are assigned to the Weaver/Planada and Winton School Districts.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes. All positions are pending review at final.

SERVICES AND SUPPLIES

Overall this category is increased. Safety Equipment, Maintenance Equipment, Ammunition, Utilities have been

SERVICES AND SUPPLIES (Continued)

increased due to the number of staff cost of necessary safety equipment and ongoing maintenance and security of the building. Fleet costs increased due to additional automobiles added for the civil processing division. Other County Department has been increased due to the number of radios and the cost of Mount Bullion repeaters. The Communication account increase will be offset by grant funding in support of the video arraignment. The Sheriff has a desire to purchase an aircraft during FY 2003/04; to ensure adequate funding for insurance, the Aircraft Liability is funded using the Sheriff Trust. Warrant processing has been readjusted between both the Court Security Division and Sheriff Operations in support of the warrant division. Office Expense and Level A Car Allowance has been reduced. General Liability Insurance has increased based on the projected Countywide premium.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

The category decreased overall. Intrafund Transfers In include reimbursement from the District Attorney for (2) Deputy Sheriff I/II, a vehicle, and communication costs under the Rural Crime Prevention Grant. The Department of Public Works (DPW) has requested the Board approve an increase in park fees on June 10, 2003. DPW will use a portion of the fee to reimburse the Sheriff Department for providing a Law Enforcement presence at Yosemite and other County lakes during the summer months.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85034 Capture Mug Shot	\$32,000	\$32,000	\$32,000
85059 Link for Live Scan Booking	25,000	25,000	25,000
85067 Airplane Access and Modifications	0	0	79,000
85071 Airplane Radio W/Install & Accessories	0	0	20,500
85079 Mobile Command Post	0	0	123,160
TOTAL	\$57,000	\$57,000	\$279,660

The Capture Mug Shot and the Live Scan Booking have been submitted to the RAM Board. All equipment is pending review at final.

REVENUE

Revenue has decreased over FY 2002/03. Merced County Office of Education (MCOE) grant that supports a Deputy Sheriff at Planada/Weaver School will end September 2003. MCOE will request additional grant funding for this position. There are no assurances that the MCOE grant request will have availability funding. COPS funding for the School Resource Officers ended. POST reimbursement has been reinstated by the Governor.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - DETENTION AND CORRECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	6,191,290	6,860,274	7,456,053	7,456,053	7,443,355
SERVICES & SUPPLIES	3,751,814	4,466,350	4,889,111	4,889,111	4,860,194
OTHER CHARGES	28,875	26,820	35,000	35,000	35,000
INTRAFUND & INTERFUND TRANSFERS	981,380	-54,764	-266,851	-266,851	-266,851
CAPITAL ASSETS	128,957	16,877	30,500	30,500	30,500
<b>GRAND TOTAL</b>	<b>11,082,316</b>	<b>11,315,557</b>	<b>12,143,813</b>	<b>12,143,813</b>	<b>12,102,198</b>

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

**FINAL BUDGET ADJUSTMENTS**

**23000 Sheriff-Corrections**

**Appropriations**

**Salaries and Employee Benefits**

**(\$12,698)**

This category is adjusted to add one (1) Correctional Officer I/II (Position #123) for the Work Release/Home Monitor Program that will be funded from the Inmate Welfare Trust Fund. Estimates to salaries, and Management Group Life and Retirement Health rates are reduced based on current information.

**Services and Supplies**

**(\$28,917)**

This category is decreased in Fleet Service Replacement Rate to mitigate State impacts and General Liability based on current estimates.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$41,615)**

**Revenues**

**Revenue**

**\$47,500**

This category is increased for Operating Transfer In for safety equipment and cameras to be paid from Inmate Welfare.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**\$47,500**

# SHERIFF-CORRECTIONS

## BUDGET UNIT 23000

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.

## DEPARTMENT COMMENT

The Sheriff Department with Board approval added 66 beds to the Sandy Mush Adult Facility in FY 2002/2003. This included an additional two beds in each dorm and the opening of Building 500. The costs for medical, food, inmate clothing, bedding and housing, and jail maintenance continue to increase. Contracted medical services have impacted the officer's time at both the jail facility and Sandy Mush. The Sheriff will continue to look for grant funding that will support additional beds in the Merced County Corrections Department.

Video arraignment has impacted officer time in supervision during transmissions from the Sandy Mush location to the Los Banos Court system. Only one inmate can be arraigned at a time, leaving long lines of inmates standing in jail hallways awaiting arraignment. This process requires additional correctional officers to supervise the inmates. Also, while in the courtroom the Judge has direction of the Court Security staff. Periodically the Judge requests security staff to obtain additional information and complete various administrative functions outside the courtroom. These requests create a shortage of security personnel in the courtroom whereby requiring the Courts to request additional Correctional Officers for on-going supervision of the inmates.

Presently, the Sheriff-Corrections department contracts with the Juvenile Hall, Marie Green, and Inmate Welfare for services at a fraction of an outside contractor's fee. The department provides food and laundry services to the Juvenile Hall. During FY 2003/04 the new juvenile hall at the Sandy Mush location is scheduled to open and will impact the department's correctional staff administratively for food, laundry, and shared services (i.e., common area maintenance and lawn care). The issue of cost for future services will need to be addressed.

For FY 2003/04 the State Board of Corrections will not fund the annual required 24 units of standard training (STC) that each officer must accomplish. The Sheriff is currently pursuing local training such as the Advance Officer Schools and internal sources which can meet the requirement at a minimal cost.

## 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 and other work furlough programs help mitigate the impact of high jail populations.

## WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Bookings	10,666	11,000	12000	14000
Average Daily Population:				
Main Jail	162	162	165	165
Sandy Mush Facility	412	420	450	480
TOTAL CUSTODY	574	582	642	645
Custody Alternatives	685	750	840	850
TOTAL CORRECTIONS SYSTEM	1,249	1,332	1,482	1495
Work In-Lieu				
Participants	450	475	475	475
Funds to County	\$11,225	\$12,000	\$15000	15000*
Work Furlough/Home Arrests				
Participants	225	225	225	225
Funds to County	\$281,641	\$300,000	\$300,000	\$350000*

WORKLOAD INDICATORS (Continued)

\* Fees received are dependent on the number of days sentenced.

SALARIES AND EMPLOYEE BENEFITS

	2001/02	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Commander-Corrections	2	2	2	2
Sheriff Director Administrative Services	1	1	1	1
Correctional Sergeant	10	10	10	10
Correction Officer I/II	52	56	58	58
Correctional Officer III	7	7	7	7
Food Service Manager	1	1	1	1
Correctional Facility Cook I/II	6	6	6	6
Farm Manager	1	1	1	1
Security Systems Operator	13	13	13	13
Corr. Facility Admissions Clerk	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL-TIME & VS	96	100	102	102
<u>Extra Help</u>				
EH Correctional Facility Cook I	<u>1.54</u>	<u>.95</u>	<u>1.00</u>	<u>1.00</u>
TOTAL FTE	1.54	.95	1.00	1.00
TOTAL BUDGETED/APPROVED	97.54	100.95	103.00	103.00

Due to an administrative oversight, allocated and approved positions for FY 2001/02 were as follows: In January 2002 the Sheriff Administrative Manager (Position #103) title was changed to Sheriff Director Administrative Services; and in September 2001, the Cook I/II title was changed to Correctional Facility Cook I/II. In FY 2002/03 the Final Approved count for the Correctional Officer I/II classification reflected fifty-six (56) however, there were actually fifty seven (57) positions approved.

For FY 2003/04 the department has requested the following: add one (1) Correctional Officer I/II funded by Inmate Welfare for the work release program; change one (1) Correctional Officer III (Position #112) to Correctional Officer I/II that is presently underfilled by a Correctional Officer I/II. The department has requested additional overtime for court corrections. Historically, this department provides correctional officer supervision for court rooms 1, 2, and 3 even though the court security division is assigned. The level of criminal activity, number of inmates, and the violent behaviors of some inmates have increased the amount of supervision. The additional overtime will be reimbursed by the Court Security Contract. The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

This category is increased primarily for Professional & Special Services—Medical Services contingencies for catastrophic injury, medical or psychotropic medical costs, or when the population is higher than the CFMG contracted level. The department increased sixty six (66) inmate beds to the Sandy Mush facility in FY 2002/03 that has increased which has increased the cost of food, inmate clothing, bedding and housing, household expense, and jail maintenance. General Liability Insurance has increased based on the projected Countywide premium.

OTHER CHARGES

Support and Care of Persons – Aid accounts for the amount paid primarily to the City of Los Banos for booking prisoners in the Los Banos City Jail.

INTRAFUND AND INTERFUND TRANSFERS

Operating transfers out reflects the proposed contracts with the Juvenile Hall for meals and laundry service, Mental Health for the Marie Green food service, and Inmate Welfare for one Correctional Officer assigned to the Work Release Program.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85030 Washer with installation	\$16,000	\$16,000	\$16,000
85301 Dryer with installation	9,000	9,000	9,000
85032 1 Slicer	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
TOTAL	\$30,500	\$30,500	\$30,500

A washer, dryer, and food slicer are recommended due to the age of the equipment. The contracted services will offset the cost of the capital assets. The maintenance cost for the current washer and dryer located at the Main Jail during FY 2002/2003 is over \$10,000. The current food slicer is not adequate for food production for the inmate population at Sandy Mush Adult Facility, the new Juvenile Hall Complex, and the Marie Green.

REVENUE

This category is decreased for Federal Other that was funded from the Sheriff Trust Fund and SCAAP Fund in FY 2002/03 to acquire two (2) Correctional Officers (Positions #27, 65) in budget unit 23000 and one Sheriff Dispatcher (Position #104) in budget unit 22100. Revenue increased for institutional care and services that reflects fees paid by inmates for participation in various programs.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**CLASSIFICATION:**  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - DETENTION AND CORRECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	148,655	181,588	238,875	238,875	238,407
SERVICES & SUPPLIES	434,872	497,756	1,005,689	1,005,689	974,175
INTRAFUND & INTERFUND TRANSFERS	80,000	0	0	0	47,500
CAPITAL ASSETS	15,543	47,476	0	0	0
<b>GRAND TOTAL</b>	<b>679,070</b>	<b>726,820</b>	<b>1,244,564</b>	<b>1,244,564</b>	<b>1,260,082</b>

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

**FINAL BUDGET ADJUSTMENTS**

**23100 Sheriff Inmate Welfare**

*Appropriations*

**Salaries and Employee Benefits**

(\$468)

This category is decreased for Management Group Life and Retirement Health rates based on current information.

**Services and Supplies**

(\$31,514)

This category is adjusted to balance the budget unit.

**Intrafund & Interfund Transfers**

\$47,500

Operating Transfers Out is established for safety equipment and cameras.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**\$15,518**

# SHERIFF-INMATE WELFARE

## BUDGET UNIT 23100

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

	2001/02	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Inmate Services Manager	1	1	1	1
Inmate Services Worker	2	2	0	0
Inmate Services Coordinator	<u>0</u>	<u>0</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	3	3	3	3
 <u>Extra Help</u>				
EH Correctional Commissary Worker	<u>1.50</u>	<u>2.50</u>	<u>3.50</u>	<u>3.50</u>
TOTAL FTE	1.50	2.50	3.50	3.50
 TOTAL BUDGETED/APPROVED	 4.50	 5.50	 6.50	 6.50

Due to an administrative oversight, in August, 2002 the Inmate Services Worker (Positions #3, 4) title was changed to an Inmate Services Coordinator.

For FY 2003/04 Extra Help and Extra Help Overtime are increased based on Inmate Welfare staffing coverage. The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

## SERVICES AND SUPPLIES

This category increased in Professional & Special Services—Contractual Agreement for one (1) Correctional Officer in Budget Unit 23000 in the work furlough program County Vehicle Maintenance for a truck purchased during 2003 to transport commissary items. General Liability Insurance has increased based on the projected Countywide premium.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

## REVENUE

This category increased overall for Other Sales-Concession provided from telephone and commissary profits in the Inmate Welfare Trust. The increased level is based on increased appropriations.

## POLICY IMPLICATIONS

None.

## VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - DETENTION AND CORRECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	1,443,135	2,013,652	3,582,614	3,582,614	3,577,175
SERVICES & SUPPLIES	150,347	210,934	438,090	438,090	511,149
OTHER CHARGES	103,185	123,735	153,976	153,976	153,976
INTRAFUND & INTERFUND TRANSFERS	0	984,939	999,577	999,577	999,577
CAPITAL ASSETS	0	0	25,000	25,000	25,000
<b>GRAND TOTAL</b>	<b>1,696,667</b>	<b>3,333,260</b>	<b>5,199,257</b>	<b>5,199,257</b>	<b>5,266,877</b>

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

**FINAL BUDGET ADJUSTMENTS**

**23300      Juvenile Hall**

*Appropriations*

**Salaries and Employee Benefits**

**((\$5,439)**

This category is adjusted based on revised estimates for salaries, and decreased for Management Group Life and Retirement Health rates based on current information.

**Services and Supplies**

**\$73,059**

This category is increased for Household Expenses - Contractual, Maintenance - Structure for janitorial services, DPW-Maintenance Services to add one maintenance worker, and Utilities associated with the new Juvenile Justice Complex. Fleet Service Replacement Rate to mitigate State impacts and General Liability based on current estimates.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**\$67,620**

# JUVENILE HALL

## BUDGET UNIT 23300

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 status offenders or law violators.

## DEPARTMENT COMMENT

The Juvenile Hall budget, for the coming fiscal year, reflects reductions that do not compromise the ability of the Juvenile Hall to offer detention and commitment services. In some cases costs, to do business, have increased particularly as it relates to employee salary & benefits and providing consumables to the juvenile population housed at the facility. Even so, the extra-help budget was trimmed as were a certain number of service and supplies line item accounts. In addition, the Department has requested the permission to use funds from the Juvenile Justice Detention Facility Trust fund to pay for three current full time Juvenile Institutions Officers over the course of the fiscal year and to assist in meeting the cost of salary and benefit increases for Juvenile Hall employees. This is not inconsistent with the intent for which the trust was set up which was to help to pay for the operation of the facility.

As this budget proposal is being prepared the construction of the new Juvenile Justice Correction Complex is approximately one third finished with construction to be completed in January of 2004 (mid way through the fiscal year) and occupancy planned during the first quarter of calendar year 2004. This will mean there will be a gradual build up of staff, over the coming fiscal year, to accommodate the opening of this new facility, with an appropriate increase in budgeted line item accounts specifically to accommodate the minors who will occupy the facility. These costs are contained in sub-budget unit 23301. The employee cost may be offset, during the fiscal year, by use of the Juvenile Justice Detention Facility Trust fund. This new facility will hold up to 120 minors. The transition plan for the facility allows a gradual build up, to this population, over a period of 12 months beginning in September 2003. The Department plans to occupy the first 60 beds in March 2004, the next 30 beds in June 2004 and the final 30 beds in December 2004, bringing the total population to 120 minors. As mentioned, in order to accommodate this transition appropriate recruitment, selection, and training time lines have been incorporated into the budget. It is anticipated that a savings will be encountered in California Youth Authority Commitments as well as out-of-home placements when the new facility is fully operational.

## 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 2001/02, the Board of Corrections awarded the department a grant to build a second residential living unit containing sixty-beds as a second phase. In FY 2001/02 the Board gave authorization to combine the two phases into one construction project. Then 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. Documents were brought to the Board on June 18, 2002 to award the bid with construction beginning in the Summer 2002. The construction is expected to be completed in January 2004 and the facility to open the first quarter of 2004.

FY 2001/02 Budget included an appropriation of \$150,000 to begin preparing for the transition of the new facility. The FY 2002/03 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 anticipated revenues. These funds are anticipated in FY 2003/04 Budget for the startup of the facility.

## WORKLOAD INDICATORS

CALENDAR YEAR	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>ACTUAL</u>	2003/04 <u>PROJECTED</u>
Child Care Days	16,280	15,562	15,289	15,129
Average Daily Population	43.9	42.3	41.8	41.3
Average Length of Stay	10.2	9.9	10.7	11.6

SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
<u>Current Juvenile Facility</u>				
Probation Division Director	1	1	1	1
Probation Program Manager	1	1	1	1
Sup. Group Counselor	3	3	3	3
Juvenile Institution Officers III	6	6	6	6
Juvenile Institution Officers I/II	11	16	16	16
Security Systems Operator	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL FULL-TIME & VS	26	31	31	31
<u>New Juvenile Facility Startup</u>				
Probation Program Manager	0	0	1	1
Supervising Juvenile Institution Officer	0	0	3	3
Juvenile Institution Officers III	0	0	8	8
Juvenile Institution Officers I/II	0	0	12	12
Security Systems Operator	0	0	3	3
Account Clerk I/II	0	0	1	1
Typist Clerk I/II	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	0	0	29	29
<u>Extra Help</u>				
EH Juvenile Institution Officer	9.50	7.30	6.30	6.30
EH Security Systems Operator	0.00	0.00	.25	.25
EH Typist Clerk	<u>0.00</u>	<u>0.00</u>	<u>.25</u>	<u>.25</u>
TOTAL FTE	9.50	7.30	6.80	6.80
TOTAL BUDGETED/APPROVED	35.50	38.30	66.80	66.80

For FY 2003/04 Extra Help has decreased to offset costs of permanent positions. Overtime and Special Pays are increased based on salary adjustment and usage. The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

The personnel startup reflects the opening of the new Juvenile Justice Correctional Complex in the first quarter of 2004. Twenty nine (29) positions have been requested to include: one (1) Probation Program Manager; three (3) Supervising Juvenile Institution Officers; eight (8) Juvenile Institution Officers III; twelve (12) Juvenile Institution Officers I/II; three (3) Security Systems Operators; one (1) Account Clerk I/II; and one (1) Typist Clerk I/II. All positions are pending further review at final budget.

SERVICES AND SUPPLIES

Overall this category has decreased. The major decrease was in Special Department Expense-Special Fund for Professional & Special Services – Medical Services has increased drastically for the outside contract for medical services. General Liability Insurance has increased based on the projected Countywide premium.

OTHER CHARGES

Support and Care of Persons is budgeted at an increase. Costs for both meals and laundry services purchased from the Sheriff's Department have risen.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85057 1 Mini Van	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$25,000</u>
TOTAL	\$25,000	\$25,000	\$25,000

The van is requested to transport minors to medical facility, court, or other correctional facilities as needed.

REVENUE

Overall this category has increased for Federal TANF Funds, Other Revenue, and Federal Other. Funding provided from the Juvenile Justice Detention Facility Trust Fund to offset cost of the new positions during the FY 2003/04.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - DETENTION AND CORRECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	3,933,950	4,504,397	5,576,256	5,576,256	5,427,195
SERVICES & SUPPLIES	816,657	1,046,956	775,508	775,508	770,479
OTHER CHARGES	130,091	173,990	143,605	143,605	143,605
INTRAFUND & INTERFUND TRANSFERS	-131,617	-150,999	-165,376	-165,376	-139,019
CAPITAL ASSETS	108,975	2,786	0	0	0
<b>GRAND TOTAL</b>	<b>4,858,056</b>	<b>5,577,130</b>	<b>6,329,993</b>	<b>6,329,993</b>	<b>6,202,260</b>

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

FINAL BUDGET ADJUSTMENTS

23400 Probation

Appropriations

Salaries and Employee Benefits

(\$149,061)

This category is reduced by two (2) Deputy Probation Officers (Positions #54 & 56) that were unfunded during final budget hearings and will be deleted at mid-year review. Probation Officer (.5 FTE) originally reimbursed by Mental Health AB 3015 program is eliminated. Management Group Life and Retirement Health rates are reduced based on current information.

Services and Supplies

(\$5,029)

This category is decreased in Fleet Service Replacement Rate to mitigate State impacts and General Liability for salary adjustments.

Intrafund & Interfund Transfers

\$26,357

This category is adjusted for Intrafund-Transfers-In based on the elimination of .5 FTE of a Probation Officer reimbursed Mental Health AB 3015 program.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

(\$127,733)

Revenues

Revenue

\$25,655

This category is increased for Federal Other based on a revised estimate of the Title IV-E. State Other decreased based on the elimination of .5 FTE of a Probation Officer used in the Juvenile Drug Court Program.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

\$25,655

# PROBATION

## BUDGET UNIT 23400

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

## DEPARTMENT COMMENT

At the request of County Executive Office the Probation Department's initial proposed budget submission reflected a 10 percent reduction in overall costs. The proposal recommended that a major portion of the Probation Department's budget reduction would be absorbed by the Adult and Juvenile Divisions of the Department. The Custody Division, Juvenile Hall, would share in these reductions, but the proposed reductions in this division would be offset with revenue from a trust fund. The proposed reductions would have required the Adult Division to eliminate five Deputy Probation Officer positions and one Legal Process Clerk position. These officers fulfill mandated services including conducting investigations, producing reports and making recommendations to the criminal courts, and supervising those adults placed on probation. The proposed reductions would have required certain services to the County's Courts, with their permission, to be scaled back, and supervision of 2100 adult felons on probation would be performed by three Deputy Probation Officers and one Probation Assistant. This level of supervision probably would have resulted in these probationers not abiding by the courts orders, leading to a threat to the public protection of the County's law-abiding citizens. In the Juvenile Division four Deputy Probation Officer positions would have been eliminated. These officers, among other assignments, have provided delinquency prevention services for minors in the schools, intervention services to first and second time offenders, electronic monitoring functions as an alternative to confinement in Juvenile Hall, and conventional supervision of minors on probation. Along with the curtailment of these services the ability to continue a contract with a probation operated county camp to place minors who fail local programs would have been eliminated.

Discussion with County Executive Office revealed the curtailment and elimination of these services could seriously compromise and pose a real threat to public safety. This Department worked at reconfiguring the Juvenile Justice Crime Prevention Act program during the spring of 2003 to respond to part of the proposed 10% reduction which was accomplished, and County Executive Office worked at finding a way to restore some of the proposed eliminated positions. County Executive Office is now recommending that certain positions not be eliminated. This recommendation will allow the level of services to the courts to will remain constant and the supervision of adult probationers will not be curtailed. Services to juveniles including prevention and alternatives to incarceration will also be maintained. The Probation Department, however, will not be asking the county to continue two grant funded programs that end this year which will result in the loss of two deputy probation officer positions and one legal clerk position.

There is still some concern about the Department revenues. The revenue this Department receives through the Temporary Assistance for Needy Families (TANF) will sunset in September of 2003. The Federal Government has yet to enact replacement legislation and if legislation is enacted, it is not clear if there will be replacement revenue. Furthermore, there is policy direction, although not yet enforced, to reduce Title IV-E funding by 50 percent for Probation Departments. If TANF funding were lost and Title IV-E reduced by 50 percent, this Department could lose up to another \$875,000 in revenues that could erode the Department's staff and services.

## EXECUTIVE'S COMMENT

In FY 2000/01 there were 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 2000/01, 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:	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
<u>Juvenile:</u>				
Juvenile Referrals	3,518	3,754	3,232	3,025
Civil Referrals	19	19	26	29
Courtesy Investigations	3	4	2	2
Court Reports	862	817	730	683
Court Reviews	472	817	648	777
Intake Units Completed	8,564	9,210	8,536	8,391
Home Supervision Referrals	318	415	444	466
Avg. Daily Caseload	11	15	15	16
Juvenile Traffic	5,526	2,389	2,026	1,929
Juvenile Supervision	1,070	1,089	1,093	1,107

Adult:

Superior Court Ref.	1,140	1,493	1,574	1,731
Courtesy Supervision Requests	59	38	55	58
Court Reports	1,081	1,414	1,476	1,615
Intake Units Completed	5,873	7,156	7,662	8,336
Supervision Caseload	1,802	2,353	2,422	2,693

SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Chief Probation Officer	1	1	1	1
Probation Division Director	2	2	2	2
Probation Administration				
Division Director	1	1	1	1
Supervising Probation Officer	5	5	5	5
Court and Hearing Officer	1	1	1	1
Deputy Probation Officer I/II/III	46	47	47	47
Probation Assistant	4	4	4	4
Staff Services Analyst I/II	1	1	1	1
Secretary III	1	1	1	1
Supervising Legal Clerk	1	1	1	1
Legal Transcriptionist I/II	3	3	0	0
Traffic Hearing Clerk	2	2	2	2
Legal Process Clerk I/II	5	5	8	8
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	76	77	77	77

Extra Help

EH Supervising Probation Officer	.24	.24	.24	.24
EH Probation Officer I/II/III	.50	.50	.38	.38
EH Probation Assistant	.00	.00	.15	.15
EH Legal Transcriptionist I/II	.16	.16	.23	.23
EH Typist Clerk I	.16	.16	.50	.50
EH Traffic Hearing Clerk	<u>.15</u>	<u>.15</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	1.21	1.21	1.50	1.50

TOTAL BUDGETED/APPROVED	77.21	78.21	78.50	78.50
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Due to an administrative oversight for FY 2001/02, increase one (1) legal Process Clerk and decrease one (1) Deputy Probation Officer I/II/II. During FY 2002/03 a Reduction in Force was approved by the Board concerning one (1) Legal Process Clerk (Position #46) and one (1) Deputy Probation Officer (Position #61). These positions were supported by the Supervising Offenders By Enforcement Response grant which will end in September of 2003. And, one (1) Deputy Probation Officer I/II/III (Position #86) was added for the OCJP Safe

SALARIES AND EMPLOYEE BENEFITS (Continued)

grant by Board Action of January 28, 2003.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes. Special Pays account is increased based on salary adjustments and usage.

SERVICES AND SUPPLIES

Overall line items accounts have decreased or show no increase with few exceptions. In sub-budget unit 23404 line item accounts increased due to programmatic changes and the increase of that sub-budget by four Deputy Probation Officers, and the Professional and Special Services account was drastically reduced due to the elimination of certain contracts. General Liability Insurance has increased based on the projected Countywide premium.

OTHER CHARGES

Support and Care of Persons-Aid account is used to cover the costs of returning out-of-county/state runaways and local crisis home placements.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers In decreased overall. This account is used to bill the cost of salary for (2) Deputy Probation Officer positions in the Mental Health AB 3015 Project.

CAPITAL ASSETS

None.

REVENUE

Overall this category has decreased primarily due to State Other, Federal Other, and Federal TANF funds.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - DETENTION AND CORRECTION

FUND - 1010  
 BUDGET UNIT # - 23700  
 UNIT TITLE - STATE INSTITUTIONS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
OTHER CHARGES	1,925,612	1,820,324	3,400,000	3,400,000	3,250,000
<b>GRAND TOTAL</b>	<b>1,925,612</b>	<b>1,820,324</b>	<b>3,400,000</b>	<b>3,400,000</b>	<b>3,250,000</b>

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

FINAL BUDGET ADJUSTMENTS

23700

State Institutions

Appropriations

Other Charges

(\$150,000)

This category is decreased based on State impacts.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

(\$150,000)

# STATE INSTITUTIONS

## BUDGET UNIT 23700

This budget accounts for 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 offenders in the California Youth Authority by changing the fee structure. 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 resident offenders in State institutions. It is increased based on current trends and usage.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

## REVENUE

Revenue for Institutional Care and Services was eliminated. In prior years, revenue included contributions (usually from families) toward care of individuals in institutions.

## POLICY IMPLICATIONS

None.

## VARIANCE

None.

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - FIRE PROTECTION

FUND - 1320  
 BUDGET UNIT # - 25000  
 UNIT TITLE - FIRE

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	553,156	569,763	710,828	710,828	710,204
SERVICES & SUPPLIES	7,195,836	7,076,599	8,669,491	8,669,491	8,729,491
OTHER CHARGES	0	-103,238	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-44,874	-44,582	-47,993	-47,993	-80,421
CAPITAL ASSETS	494,495	61,781	505,000	505,000	565,000
<b>GRAND TOTAL</b>	<b>8,198,613</b>	<b>7,560,323</b>	<b>9,837,326</b>	<b>9,837,326</b>	<b>9,924,274</b>

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

FINAL BUDGET ADJUSTMENTS

25000 Fire

Appropriations

Salaries and Employee Benefits

(\$624)

This category is decreased for Management Group Life and Retirement Health rates based on current information.

Services and Supplies

\$60,000

This category is increased for Maintenance - Equipment and Structure & Improvements, Utilities, and Communications to establish the new fire station at Castle Park.

Intrafund & Interfund Transfers

(\$32,428)

Intrafund-Transfers-In is adjusted for administrative oversight for managing the three State Homeland Security grants.

Capital Assets

\$60,000

This category is increased for the following Capital Asset: #87313 LeGrand Fire Station Addition and Remodel.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

\$86,948

Revenues

Revenue

\$331,640

This category is increased for Operating Transfer In for the Castle Park fire station. Property Taxes-Current Secured was reduced to balance the fire fund.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

\$331,640

# FIRE

## BUDGET UNIT 25000

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 1993/94.

## EXECUTIVE'S COMMENT

FY 2003/04 will mark the fifteenth 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 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 2000/01, the General Fund contributed \$200,000 to the Fire Fund. For FY 2001/02, this amount was increased to \$550,000 for operations and an additional \$200,000 for the purchase of equipment. The FY 2002/03 Fire Department budget was augmented \$550,000 by Merced County.

During FY 2001/02, the State entered into a five year Memorandum of Understanding (MOU) with the Department of Forestry and Fire Protection Firefighters that includes an estimated \$2.5 million increase in FY 2005/06. This estimate is based upon the approved FY 2002/03 Schedule A budget. Discussions are currently in progress with CDF Officials regarding a plan to prepare for the increase. The FY 2003/04 proposed budget includes General Fund support of \$500,000.

## WORKLOAD INDICATORS

Calendar Years	1999 <u>ACTUAL</u>	2000 <u>ACTUAL</u>	2001 <u>ACTUAL</u>	2002 <u>ACTUAL</u>
<b>NUMBER OF INCIDENTS:</b>				
Vegetation	576	485	735	665
Structure Fire	408	458	427	512
Medical Aid	3,903	4411	4719	5,200
Public Assist	535	569	752	613
Hazardous Materials	40	63	88	75
Other Fire	<u>535</u>	<u>557</u>	<u>644</u>	<u>618</u>
TOTAL	5,997	6543	7,365	7,683
<b>MEDICAL AID CALLS:</b>				
Difficulty Breathing	518	573	613	676
Heart and Circulatory	277	308	330	364
Trauma	427	485	519	572
Threat to life	1146	1279	1,369	1,508
Traffic Accidents	1206	1367	1,463	1,612
Other	<u>329</u>	<u>399</u>	<u>425</u>	<u>468</u>
TOTAL	3,903	4,411	4,719	5,200
DAMAGE VALUE	\$4,628,560	\$4,718,749	\$8,691,171	N/A
SAVINGS VALUE	\$27,582,699	\$29,789,314	\$22,986,245	N/A

N/A = Not Available.

## SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Fire Heavy Equipment Mechanic	2	2	2	2
Secretary I/II	1	1	1	1
Fiscal Services Analyst	1	1	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2001/02	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Support Services Analyst	0	0	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	1.20	1.20
EH Firefighter Volunteer	<u>19.25</u>	<u>17.38</u>	<u>17.26</u>	<u>17.26</u>
TOTAL F.T.E.	19.53	17.66	18.46	18.46
TOTAL BUDGETED/APPROVED	24.53	22.66	23.46	23.46

A review of the administrative support functions is underway with recommendations forthcoming at Final Budget. It includes the continuation of the two Extra Help Laborers. In general, salaries and wages are lower due to the changes in positions.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes

SERVICES AND SUPPLIES

Overall this account has increased for the CDF contract which is adjusted based the State of California's estimate for salary/benefit adjustments and Merced County's General Liability Insurance based on the projected Countywide premium. The remaining accounts decreased by 10%.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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>
85035 2 Water Tenders	\$405,000	\$405,000	\$405,000
85036 1 Hazmat Unit	100,000	100,000	100,000
85072 2 Equipment Trailers	0	0	20,655
85073 3 SCBA's Fit Test Equipment	0	0	29,199
85074 1 SCBA Flow Test Equipment	0	0	7,722
85075 4 SCBA's Low Pressure	0	0	14,693
85076 2 Manual Biphasic Defibrillators	0	0	32,646
85078 1 Cascade System	0	0	42,900
87313 LeGrand Fire Station Add/Remodel	<u>0</u>	<u>0</u>	<u>60,000</u>
TOTAL	\$505,000	\$505,000	\$712,815

The water tenders are requested as part of the five-year vehicle replacement plan. The water tenders can be leased/purchased as opposed to direct purchase. Since September 11, 2001, the department has responded to over one hundred hazmat calls per year.

REVENUE

Overall revenue is increased primarily due to estimated Property Taxes. Impact fees are increased for the Water Tenders and Hazmat Unit. Operating Transfers In from the General Fund of \$500,000 is recommended pending further review at Final Budget.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - FIRE PROTECTION

FUND - 1320  
 BUDGET UNIT # - 25100  
 UNIT TITLE - EMERGENCY SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	31,370	33,666	38,811	38,811	51,106
SERVICES & SUPPLIES	59,948	120,605	76,323	76,323	832,975
OTHER CHARGES	0	-46,019	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	73,160
CAPITAL ASSETS	4,311	31,126	0	0	147,815
<b>GRAND TOTAL</b>	<b>95,629</b>	<b>139,378</b>	<b>115,134</b>	<b>115,134</b>	<b>1,105,056</b>

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

**FINAL BUDGET ADJUSTMENTS**

**25100      Emergency Services**

*Appropriations*

**Salaries and Employee Benefits**

\$12,295

This category is increased to establish an appropriation for Extra Help in support of Homeland Security Grant.

**Services and Supplies**

\$756,652

This category is increased for Special Department Expense and Professional and Special Services - Contractual for the purchase of supplies and to provide training for weapons of mass destruction responses Countywide.

**Intrafund & Interfund Transfers**

\$73,160

Transfer Out is established to account for the Sheriff Mobile Command Center used in emergency situations involving terrorism and weapons of mass destruction.

**Capital Assets**

\$147,815

This category is increased for the following Capital Assets: #85072 Equipment Trailer; #85073 SCBA Fit Test Equipment; #85074 SCBA Flow Test Equipment; #25101 SCBA Low Pressure; #85076 Manual Biphasic Defibrillators; and #85078 Cascade System. These assets will be purchased from the three State Homeland Grants.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

\$989,922

**Revenue**

*Revenues*

\$974,800

This category is increased for Federal Other for the three State Homeland Grants.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

\$974,800

## EMERGENCY SERVICES

### BUDGET UNIT 25100

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 1993/94, this budget unit has been funded and managed within the Fire Fund.

### WORKLOAD INDICATORS

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
EH Lifeguard	1.66	1.66	1.66	1.66
Clients directly served (Departments, Cities, etc)	60	65	65	65
Clients indirectly served (Public, Non Governmental Agencies)	140	147	147	147
Administrative Duties (hours)	500+	515	515	1980
Planning Activities (hours)	700	735	735	750
Emergency Medical Care	25	25	25	24
Dam Evacuation Plan	25	25	25	25
County Disaster Plan	50	55	55	55
Hazardous Material Plan	15	20	20	20
Earthquake	50	65	65	65
Multi Hazard Function Plan	275	275	275	275
New Castle Disease Plan				100
Terrorism Preparedness				100
Foreign Animal Disease				40
Bioterrorism Plan				40
Flood Preparedness				50
Training				300
EOC Management				52
Emergency Responses				350
Meetings (days)	100	95	95	156
Operational Area Grants (10)				1,430
Emergency Plans Reviewed	5	7	7	7
Disaster Exercise Scenario (hours)	100	125	125	172

\*Increase in hours is due to the disaster awareness preparation since September 11, 2001 which has put additional responsibility on OES to coordinate/update plans.

### SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
Typist Clerk III	0	0	1	1
Typist Clerk I/II	1	1	0	0
TOTAL FULL-TIME & VS	1	1	1	1
TOTAL BUDGETED/APPROVED	1	1	1	1

On March 11, 2003 the Board of Supervisors took action to reclass one (1) Typist Clerk I/II (Position #4) to a Typist Clerk III.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

Increases in appropriation for Professional and Special Services is used to reimburse the Fire Budget for the Battalion Chief's time devoted to OES, and General Liability Insurance is based on the projected Countywide premium. The remaining accounts were reduced by 10%.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue from State Aid for Civil Defense has decreased based on estimated allowable staff time expenses.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - FLOOD CONTROL

FUND - 1010  
 BUDGET UNIT # - 26000  
 UNIT TITLE - DPW-CREEK PROJECTS DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	91,161	195,101	144,476	144,476	144,476
INTRAFUND & INTERFUND TRANSFERS	2,120	0	50,000	50,000	50,000
<b>GRAND TOTAL</b>	<b>93,281</b>	<b>195,101</b>	<b>194,476</b>	<b>194,476</b>	<b>194,476</b>

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

## DPW-CREEK PROJECTS DIVISION

### BUDGET UNIT 26000

This budget unit was established by the Board of Supervisors to maintain and preserve designated channels, creeks, Castle Dam in Merced County and 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 1995/96, the U.S. Army 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 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 role 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

No employees are designated in this budget unit. Work on the annual creek clean up and maintenance projects are done by Department of Public Works-Road Division employees or by Merced Irrigation District personnel. Oversight of the Merced County Streams Project and maintenance of Castle Dam is provided by Public Works staff.

### SERVICES AND SUPPLIES

Overall this category has decreased in Professional and Special Services from FY 2002/03. The County's share of the Merced Stream Project and channel clearing work is done jointly with Merced Irrigation District and the City of Merced. The appropriation is included in this category.

### OTHER CHARGES

None

### INTRAFUND AND INTERFUND TRANSFERS

Operating Transfers In contains Creeks share of the Right-of-Way and Environmental work for the Hillcrest Pond Project.

### CAPITAL ASSETS

None

### REVENUE

None

### POLICY IMPLICATIONS

None.

### VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010  
 BUDGET UNIT # - 27000  
 UNIT TITLE - AGRICULTURAL COMMISSIONER

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	1,703,669	1,951,822	2,166,362	2,166,362	2,336,404
SERVICES & SUPPLIES	257,625	267,748	350,692	350,692	496,484
CAPITAL ASSETS	11,839	31,786	0	0	0
<b>GRAND TOTAL</b>	<b>1,973,133</b>	<b>2,251,356</b>	<b>2,517,054</b>	<b>2,517,054</b>	<b>2,832,888</b>

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

FINAL BUDGET ADJUSTMENTS

27000 Agricultural Commissioner

Appropriations

Salaries and Employee Benefits

\$170,042

This category is increased for Extra Help to be used for surveillance of the Newcastle Disease in poultry in Merced County as part of the United States Department of Agricultural agreement and for the Red Imported Fire Ant. Management Group Life and Retirement Health rates decreased based on current information.

Services and Supplies

\$145,792

This category is increased for Professional and Special Services - Contractual Agreements, Rents/Leases, Transportation/Travel - County Vehicle, Maintenance Equipment - Auto, Office Expense, and Small Tools/Instruments for a contract with the United States Department of Agricultural agreement for surveillance of the Newcastle Disease in poultry and Red Fire Ant in Merced County. Fleet Service Replacement Rate were decreased to mitigate State impacts and General Liability for salary adjustments.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

\$315,834

Revenue

Revenues

Federal Other Revenue is increased for the United States Department of Agricultural agreements.

\$355,104

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

\$355,104

# AGRICULTURAL COMMISSIONER

## BUDGET UNIT 27000

This department is committed 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.

The department activities aim to prevent the introduction and spread of injurious insects, plant and animal 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 October 1, 2002, Exotic Newcastle Disease (END) was discovered in backyard chickens in Los Angeles County. END is a highly pathogenic disease of poultry and a few other bird species. Subsequent survey has discovered END in 5 Southern California Counties and one county each in Nevada and Arizona. The nature of this disease is such that the United States Department of Agriculture (USDA) has put in place a national surveillance plan to delimit the presence of END in the U.S., and fully eradicate any discoveries. USDA has partnered with the California Department of Food and Agriculture (CDFA) to design the surveillance plan for Northern California. This plan is asking County Ag Commissioners to manage the surveillance in each of 20 counties. As yet, all the details have not been finalized, therefore staffing and budget impacts are not fully known. Surveillance work would last at least one year, both in Merced County and nationwide. Merced County is the top producer of chicken meat products in California and the third highest producing county for shell eggs. Using standard economic multipliers, the poultry industry in Merced County has a greater than \$1 billion impact. Establishment of END in Merced County would seriously hurt this industry and impact jobs.

The Ag Commissioner entered into a contract with the California Department of Pesticide Regulation (DPR) during FY 1999/00 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 to be used in various other department programs such as pest outbreaks, crop damages, trapping, noxious weed locations, etc. The program ended in FY 2001/02, 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

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Insect Trapping/Traps	3,568	3,908	1,770	1,750
Pest Detection Urban Properties	325	351	400	400
Plant Quarantine Inspection	5,219	7,861	7,900	8,000
Restricted Materials Permits Issued	1,955	1,800	1,900	1,900
Pesticide Use Inspection	1,024	1,104	1,200	1,400
Pesticide-Related Investigations	32	43	45	45
Violation Notices Issued	78	79	100	100
Pre-harvest Pesticide Residue Monitoring	120	120	60	0
Seed Premises Inspected	20	21	20	20
Certified Seed Inspections	7	12	10	10
Nurseries Inspected	100	61	65	65
Nursery Stock Acres Sampled for Nematodes	22	67	70	75
Fruit, Vegetables, & Honey Inspections/ Containers	2,753,945	3,071,905	2,924,304	2,250,000
Egg Inspections/Dozens*	901,828	829,105	250,000	900,000
100 Egg Samples*	4,289	4,239	1,199	4,200
Apiary Inspection-Colonies	864	703	500	600
Apiary Strength Inspection-Colonies	16,139	18,377	18,000	18,000

\* These inspections have been temporarily curtailed due to outbreak of Exotic Newcastle Disease in State.

SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
Agricultural Commissioner & Director of Weights & Measures	1	1	1	1
Assistant Agricultural Commissioner Sealer of Weights & Measures	1	1	1	1
Deputy Agricultural Commissioner	3	3	3	3
Agricultural Biologist I/II/III	17	17	17	17
Integrated Pest Management Specialist	1	1	1	1
Automation Systems Analyst I/II	1	1	1	1
Agricultural Commissioner 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 VS	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	30	30	30	30
<u>Extra Help</u>				
EH Agricultural Technician	7.75	7.20	5.00	5.00
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 FTE	9.75	9.20	7.00	7.00
TOTAL BUDGETED/APPROVED	39.75	39.20	37.00	37.00

Extra Help is requested based on the Glassy-winged Sharpshooter Detection Trapping and Monitoring program, Noxious Weed Management Survey/Mapping program, Exotic Pest Detection/Trapping program, Melon Inspection, and Field Border Database (Mapping) Project, and is supported by revenue.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

Overall this category has decreased to reflect the 10% net county cost reduction. General Liability has increased based on current and projected Countywide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category has increased based on increased unrefunded gas tax from off-road fuel use and transfer from Trust Funds to meet the 10% net county cost reduction goal. Our Pesticide Regulatory Contract has decreased due to a reduction in State general fund support to the DPR.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**CLASSIFICATION:**  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010  
 BUDGET UNIT # - 27100  
 UNIT TITLE - SPECIAL PEST CONTROL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	12,596	12,290	14,447	14,447	14,447
SERVICES & SUPPLIES	95,486	81,085	103,370	103,370	103,370
CAPITAL ASSETS	9,451	0	0	0	0
<b>GRAND TOTAL</b>	<b>117,533</b>	<b>93,375</b>	<b>117,817</b>	<b>117,817</b>	<b>117,817</b>

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

## SPECIAL PEST CONTROL

### BUDGET UNIT 27100

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. The division mixes and provides baits to aid in the control of ground squirrels and for other various rodents causing damage through the application of toxicants. The application helps to suppress damage and possible outbreaks of human and animal disease from rodent carriers.

### WORKLOAD INDICATORS

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
Eradication & Noxious Weed Control (Acres)	2,299	2381	2,500	2,500
Rodent Control Ground & Air (Acres)	726	30	900	300
Baits-Mixed (Pounds)	*93,372	104,305	110,000	100,000
Baits Distributed to Public (Pounds)	*84,769	104,583	107,000	98,000
Baits Applied by Department (Pounds)	1,625	250	2,800	2,000

\* 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

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
<u>Extra Help</u>				
EH Laborer	<u>.75</u>	<u>.75</u>	<u>.75</u>	<u>.75</u>
TOTAL FTE	.75	.75	.75	.75
 TOTAL BUDGETED/APPROVED	 .75	 .75	 .75	 .75

No permanent positions are assigned to this budget unit. Pest control responsibilities are performed by Extra Help which is allocated at FY 2002/03 level. Staff support is provided through the Agricultural Commissioner Budget.

### SERVICES AND SUPPLIES

This category has increased in Agricultural Supplies and Services reflecting increased demand for rodenticide baits. The General Liability Insurance increase is based on the current and projected Countywide premium.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### REVENUE

This category is decreased due to a reduction in funding of noxious weed control through SB 1740 (Weed Management Area).

### POLICY IMPLICATIONS

None.

### VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010  
 BUDGET UNIT # - 27200  
 UNIT TITLE - SEALER OF WEIGHTS & MEASURES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	358,391	380,279	438,256	438,256	437,476
SERVICES & SUPPLIES	39,501	41,285	52,570	52,570	61,437
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	-11,459
CAPITAL ASSETS	5,680	10,353	0	0	0
<b>GRAND TOTAL</b>	<b>403,572</b>	<b>431,917</b>	<b>490,826</b>	<b>490,826</b>	<b>487,454</b>

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

**FINAL BUDGET ADJUSTMENTS**

**27200**

**Sealer of Weights & Measures**

**Appropriations**

**Salaries and Employee Benefits**

**(\$780)**

This category is decreased for Management Group Life and Retirement Health rates based on current information.

**Services and Supplies**

**\$8,867**

This category is increased for Rents/Leases - Structures for space formerly occupied by the Weights & Measure division that is now leased to USDA. Fleet Service Replacement Rate were decreased to mitigate State impacts.

**Intrafund & Interfund Transfers**

**(\$11,459)**

This category is adjusted for Intrafund Transfer to offset the lease with the Department of Workforce Investment for office space.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$3,372)**

# SEALER OF WEIGHTS & MEASURES

## BUDGET UNIT 27200

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

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Inspections	1,671	1,791	1,800	1,800
Investigations	90	54	50	50
Devices Tested	3,150	3,671	3,800	3,800
Quantity Control Inspection	11,178	13,328	12,000	12,000
Vapor Recovery Inspections	1,221	1,176	1,000	1,000

## SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Deputy Director Weights & Measures	1	1	1	1
Weights & Measures Inspector I/II/III	5	5	5	5
Typist Clerk III VS	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	7	7	7	7
 <u>Extra Help</u>				
EH Weights & Measures Inspector I/II/III	<u>.50</u>	<u>.25</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	.50	.25	0.00	0.00
 TOTAL BUDGETED/APPROVED	 7.50	 7.25	 7.00	 7.00

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes. Extra Help is reduced based on fiscal constraints.

## SERVICES AND SUPPLIES

Overall this category is increased due to General Liability based on current and projected Countywide claims. Reductions in Clothing Supplies, Maintenance-Equipment, Membership, Office Expense, Small Tools and Special Department Expense are to meet 10% decrease in net county costs.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

## REVENUE

This category is increased based on a transfer of funds into Other Service to help meet 10% reduction. Fines Forfeits and Penalties and Charges for Current Services are increased based on current and projected trends. State Other decreased base on State budget constraints.

## POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010  
 BUDGET UNIT # - 27300  
 UNIT TITLE - DPW-BUILDING DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	609,260	676,935	794,397	794,397	789,005
SERVICES & SUPPLIES	188,428	242,064	280,681	280,681	272,782
CAPITAL ASSETS	3,850	30,354	3,500	3,500	3,500
<b>GRAND TOTAL</b>	<b>801,538</b>	<b>949,353</b>	<b>1,078,578</b>	<b>1,078,578</b>	<b>1,065,287</b>

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

FINAL BUDGET ADJUSTMENTS

27300

DPW-Building Division

Appropriations

Salaries and Employee Benefits

(\$5,392)

This category is decreased due to revised salary estimates. Management Group Life and Retirement Health rates are decreased based on current information.

Services and Supplies

(\$7,899)

This category is decreased for Fleet Service Replacement Rate to mitigate State impacts and General Liability for salary adjustments.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

(\$13,291)

## DPW – BUILDING DIVISION

### BUDGET UNIT 27300

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 03/04 has continued to increase and is expected to continue for the next fiscal year. The Building and Safety Division has taken the lead role in administration of the National Flood Insurance Program (NFIP) with oversight from DPW-Administration. This division is self-supporting through revenue received from building permit and inspection fees.

### WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Permits Issues	1,602	1,931	2,027	2,087
<u>Inspections Conducted:</u>				
Building Code Structures and				
Energy Inspection	7,928	6,723	7,746	7,997
Plumbing Code	2,751	3,183	3,732	3,844
Electrical Code	2,912	3,434	4,124	4,001
Mechanical	1,923	2,249	2,652	2,649
Building Remove	7	11	10	15
Stop Work Orders	72	31	70	65

### SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Deputy Building Official	1	1	1	1
Supervising Building Inspector	1	1	1	1
Building Inspector	5	5	5	5
Building Plan Check Technician	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>.44</u>	<u>.44</u>
TOTAL FTE	.15	.15	.44	.44
 TOTAL BUDGETED/APPROVED	 11.15	 11.15	 11.44	 11.44

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes. Extra Help is increased based on workload and is supported by fees collected.

### SERVICES AND SUPPLIES

Overall, this category is increased. Communication costs have increased due to wireless laptop computers, GPS in inspector vehicles, and the Communications surcharge. Professional & Special Services is increased for administrative charges. Office Expense-Computers is for replacement of obsolesced equipment. General Liability is decreased 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>
85039 1 Microfiche Printer Reader	<u>\$3,500</u>	<u>\$3,500</u>	<u>\$3,500</u>
TOTAL	\$3,500	\$3,500	\$3,500

The Microfiche Reader/Printer is to replace the existing obsolete reader/printer that does not function efficiently or effectively.

REVENUE

Revenue is increased based on increased activity to date and a proposed modest fee increase in Construction Permits and Other Licenses and Permits.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010  
 BUDGET UNIT # - 27400  
 UNIT TITLE - DPW-PROFESSIONAL SERVICES DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	2,219,765	1,927,248	1,835,765	1,835,765	1,832,144
SERVICES & SUPPLIES	371,306	376,530	502,362	502,362	495,699
INTRAFUND & INTERFUND TRANSFERS	-127,529	-337,242	-320,000	-320,000	-320,000
CAPITAL ASSETS	3,377	0	0	0	0
<b>GRAND TOTAL</b>	<b>2,466,919</b>	<b>1,966,536</b>	<b>2,018,127</b>	<b>2,018,127</b>	<b>2,007,843</b>

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

FINAL BUDGET ADJUSTMENTS

27400

DPW-Professional Services Division

Appropriations

Salaries and Employee Benefits

(\$3,621)

This category is decreased for Management Group Life and Retirement Health rates based on current information and revised salary estimates.

Services and Supplies

(\$6,663)

This category is decreased for Fleet Service Replacement Rate to mitigate State impacts and General Liability for salary adjustments.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

(\$10,284)

Revenue

Revenues

(\$3,588)

This category is decreased for Personnel Services to balance budget unit.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

(\$3,588)

## DPW – PROFESSIONAL SERVICES DIVISION

### BUDGET UNIT 27400

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 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 2003/04, 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

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
Road Division Permits				
Encroachments	300	316	300	300
Transportation	1,000	826	1,200	1,000
Referrals from Planning Department	250	250	270	232
Referral from Buildings	2,000	2,000	1,900	1,634
New Building Structures/Studies				
Estimates, Contracts, etc.	190	190	195	168
Utility, Sewer, Road, Signals, Landfill	20	23	20	17
Subdivision & Contract Inspections	13	13	12	10
Recorded Parcel Maps	50	50	55	47

### SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
Deputy Director Public Works				
Professional Services	1	1	1	1
Supervising Engineer	1	1	1	1
Project Engineer	5	4	3	3
Senior Engineering Associate	1	1	1	1
Deputy County Surveyor	1	1	1	1
Engineering Associate I/II/III	7	6	3	3
Engineering Technician I/II/III	2	2	2	2
Supervising Architect	1	1	1	1
Project Architect	2	2	0	0
Building Project Planner	2	3	3	3
Support Services Assistant	1	1	1	1
DPW- Office Supervisor	1	1	1	1
Typist Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	26	25	19	19
<u>Extra Help</u>				
EH Student Intern	.50	.50	0.00	0.00
EH Engineering Associate	.50	0.00	0.00	0.00
EH Project Engineer	1.00	.20	0.00	0.00
EH Project Architect	.50	0.00	0.00	0.00
EH Project Manager	<u>.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	3.00	.70	0.00	0.00
TOTAL BUDGETED/APPROVED	29.00	25.70	19.00	19.00

Due to decreased funding available for Road and CIP projects the department is requesting to delete one (1) Associate Surveyor/Engineering Associate I/II/III (Position #12), one (1) Project Engineer (Position #17), one (1) Engineering Associate III (Position #13) and two (2) Project Architects (Positions #4, 29). This request is recommended. The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance

SALARIES AND EMPLOYEE BENEFITS (Continued)

rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

This category is decreased for FY 2003/04 due to reductions in Special Department Expense – Software and Maintenance Equipment.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted based on work to be billed to General Fund Departments, and is reduced for revised workloads.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85039 1 Microfiche Printer Reader	<u>\$3,500</u>	<u>\$3,500</u>	<u>\$3,500</u>
TOTAL	<u>\$3,500</u>	<u>\$3,500</u>	<u>\$3,500</u>

The Microfiche Reader/Printer is to replace the existing obsolete reader/printer that does not function efficiently or effectively.

REVENUE

Revenue to offset appropriation is reduced for FY 2003/04 and is provided from Road, Capital Improvement Projects and outside contract work. Less revenue has been anticipated based on the reduction of funded projects.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

FUND - 1510  
 BUDGET UNIT # - 27900  
 UNIT TITLE - FISH & GAME MERCED FLY FISHERMAN

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	0	3,000	3,000	0
<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>

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

**FINAL BUDGET ADJUSTMENTS**

**27900**

**Fish & Game Merced Fly Fisherman**

**Appropriations**

**Services and Supplies**

**(\$3,000)**

The Board of Supervisors did not approve the Special Department Expense - Other during the Proposed Budget Hearings June 24, 2003.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$3,000)**

**Revenues**

**Revenue**

**(\$3,000)**

The Board of Supervisors did not approve Other Court Fines during the Proposed Budget Hearings June 24, 2003.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**(\$3,000)**

# FISH & GAME MERCED FLY FISHERMEN'S ASSOCIATION

## BUDGET UNIT 27900

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. This budget unit was not approved during FY 2003/04 Budget Hearings on June 24, 2003.

## 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 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

FUND - 1010  
 BUDGET UNIT # - 28000  
 UNIT TITLE - RECORDER

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	354,431	387,856	492,669	492,669	552,940
SERVICES & SUPPLIES	119,367	175,691	660,489	660,489	672,239
CAPITAL ASSETS	53,820	542,819	157,630	157,630	168,630
<b>GRAND TOTAL</b>	<b>527,618</b>	<b>1,106,366</b>	<b>1,310,788</b>	<b>1,310,788</b>	<b>1,393,809</b>

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

FINAL BUDGET ADJUSTMENTS

28000 Recorder

Appropriations

Salaries and Employee Benefits

\$60,271

This category is increased to establish a Legal Clerk I/II (Position #10) for the new Los Banos office and establish additional extra help. Management Group Life and Retirement Health rates are decreased based on current information.

Services and Supplies

\$11,750

This category is increased for Communications, Office Expense, Office Expense-Computer Equipment and Rents & Leases Structures to support services and the new position for the Los Banos Office.

Capital Assets

\$11,000

The increased appropriation is for capital asset #84172 Modular Furniture.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

\$83,021

Revenue

Revenues

\$900,770

This category is increased for the Transfer Tax and Micrographics Revenue to cover the opening of the Los Banos Office and the encumbrances carried over from FY 02/03.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

\$900,770

# RECORDER

## BUDGET UNIT 28000

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.

## DEPARTMENT COMMENT

The Recorder's Office has experienced a 45% growth in recordings over the past two years and is expected to continue for the foreseeable future. This growth is reflected Countywide as follows: Los Banos, Santa Nella, and Gustine are a result of the Silicone Valley growth and housing costs; Hilmar and Delhi are due to the expansion of the Bay Area; and, Merced and Atwater are a result of the UC Merced and the expansion of the Castle Airport Development Center. In light of the current legislated restriction on the issuance of vital records (birth, deaths, and marriages) outstations are under consideration for the Westside of Merced County.

## EXECUTIVE'S COMMENT

During FY 2001/02, new automated scanning, indexing, recording and accounting system software and equipment were purchased, with automated services anticipated to begin in FY 2002/03. 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, and Public Health).

## WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
<u>Type of Revenue</u>				
Recording & Copy Fees	\$519,962	\$860,077	\$882,166	\$934,058
Micrographic Fees	\$49,485	\$92,110	\$468,962	\$337,600
Total Doc. Transfer Tax	\$826,707	\$933,572	\$1,038,915	\$1,165,104
County Share of Document				
Transfer Tax	\$375,000	\$539,162	\$600,000	\$672,878
No. Documents Recorded	51,981	62,573	68,300	75,130
No. of Vital Statistics Filed	5,462	5,121	5,700	6,000
Value of Trust Deeds				
Recorded (Calendar Year)	1,300,000	2,800,000	2,500,000	3,160,000
Certified Vital Records Issued	8,475	11,311	14,800	18,250
Total Collections	\$1,735,304	\$2,165,421	\$2,702,145	\$3,371,904

## SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Chief Deputy Recorder	1	1	1	1
Legal Clerk III	1	1	1	1
Legal Clerk I/II	4	4	4	5
Typist Clerk I/II	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL-TIME & V/S	9	9	9	10
<u>Extra Help</u>				
EH Typist Clerk I/II	1.00	.50	.50	.50
EH Legal Clerk I/II	<u>.50</u>	<u>.50</u>	<u>.50</u>	<u>.50</u>
TOTAL FTE	1.50	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	10.50	10.00	10.00	11.00

SALARIES AND EMPLOYEE BENEFITS (Continued)

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes. Overtime and extra help is to support the implementation of the new Recording/Accounting imaging system, and scanning vital records project.

SERVICES AND SUPPLIES

This category is increased primarily for Special Department Expense-Records Restoration, Special Department Expense-Software, Professional and Special Services-Microfilm, and Rents and Leases to cover the restoration and storage of scanned documents, the new Recording/Account Imaging System, and software upgrades. General Liability Insurance has increased based on the projected Countywide premium.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84172 Modular Furniture	\$50,000	\$50,000	\$61,000
85419 Archive Writer	66,850	66,850	66,850
85420 Memory Recorder System	<u>40,780</u>	<u>40,780</u>	<u>40,780</u>
Total	\$157,630	\$157,630	\$168,630

The modular furniture is the final phase that includes the installation of the counters. Revenue funds from Micrographic fees are sufficient to cover these expenditures.

REVENUE

This category is increased for transfer taxes and recording fees due to a higher volume of recorded documents anticipated.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

FUND - 1010  
 BUDGET UNIT # - 28100  
 UNIT TITLE - CORONER

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	225,002	258,282	253,829	253,829	253,502
SERVICES & SUPPLIES	240,757	249,718	309,078	309,078	384,093
CAPITAL ASSETS	8,178	5,375	33,000	33,000	33,000
<b>GRAND TOTAL</b>	<b>473,937</b>	<b>513,375</b>	<b>595,907</b>	<b>595,907</b>	<b>670,595</b>

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

FINAL BUDGET ADJUSTMENTS

28100 Coroner

Appropriations

Salaries and Employee Benefits

(\$327)

This category is decreased for salary adjustments, Management Group Life, and Retirement Health rates based on current information.

Services and Supplies

\$75,015

This category is increased for Professional and Special Services - Autopsies based on an increased autopsy contract and General Liability for salary adjustments.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

\$74,688

# CORONER

## BUDGET UNIT 28100

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 1999/00 the County and the union representatives met and conferred on Deputy Sheriff I/II and Sheriff Sergeant/Senior Sheriff Sergeant's responsibilities for Deputy Coroner duties according to the memorandum of understanding (MOU). It was agreed that the Deputy Sheriffs and Sheriff Sergeants that perform Coroner functions shall receive a salary differential.

## DEPARTMENT COMMENTS

In 2001, the Sheriff encumbered \$100,000 from the State Local Assistance for Rural and Small County Law Enforcement Grant 2001. After working with Public Works, the estimate for the Decomposition room is \$131,000. The Sheriff is requesting that the additional funds needed to complete this room along with the equipment be supported by the General Fund.

## EXECUTIVES COMMENTS

In January 2001, the Board authorized the Coroner's Office remodel the Decomposition Room with funding from the State Local Assistance for Rural and Small County Law Enforcement Grant. The Sheriff has worked with Public Works to develop a schematic design for the project and the bid increased from the encumbered estimate.

## WORKLOAD INDICATORS

CALENDAR YEAR:	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
<u>Activity</u>				
Number of Coroner Cases	841	841	859	870
Number of Autopsies	252	252	209	210

The following list is a breakdown of unusual deaths in the county during 2002:

Auto Accidents	53	AIDS	2
Homicides	17	SIDS	0
Suicides	18	Fire	N/A
Undetermined	1	Drug Overdose	N/A
Drowning	N/A	Hepatitis	2
Other accidents	30	Average caseload per month:	71.5

## SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>REQUESTED</u>	2003/04 <u>RECOMMENDED</u>
Chief Deputy Coroner	1	1	0	0
Deputy Coroner I/II	2	2	3	3
Coroner's Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	4	4	4	4

## Extra Help

EH Deputy Coroner I	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL FTE	0.00	0.00	1.00	1.00

TOTAL BUDGETED/APPROVED      4.00                      4.00                      5.00                      5.00

In 2002, the Chief Deputy Coroner was vacated, and underfilled with a Deputy Coroner I/II. On February 25, 2003 the Board took action to establish the Extra Help Coroner Aide. On March 11, 2003 the Board took action to delete the Chief Deputy Coroner (Position #2) and add a Deputy Coroner I/II (Position #4). Extra Help Deputy Coroner I is requested to assist the department with daily hospital and convalescent death cases, paperwork, and office procedures. For FY 2003/04 the salary and employee benefits accounts have been

SALARIES AND EMPLOYEE BENEFITS (Continued)

adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

This category has increased for Professional & Special Services Autopsies due to a larger number of autopsies performed and a 5% contract increase with pathologists; Professional & Special Services-Ambulance contract increased by 5% for transportation; and Data Processing for usage. There is a slight increase expected in the cost of supplies, housekeeping and equipment. General Liability Insurance has increased based on the projected Countywide premium.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85033 De-Comp Room w/Equipment	<u>\$33,000</u>	<u>\$33,000</u>	<u>\$33,000</u>
Total	\$33,000	\$33,000	\$33,000

In 2001, the Sheriff encumbered \$100,000 from the State Local Assistance for Rural and Small County Law Enforcement Grant for the building of the Decomposition room. After working with Public Works, the estimated cost is \$131,000. The Sheriff is requesting the additional \$33,000 for the De-Comp room with equipment be supported by the General Fund.

REVENUE

There is a slight increase in this category for Other Services for administrative fees estimated at a higher rate and a contractual agreement with Mariposa County.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

FUND - 1510  
 BUDGET UNIT # - 28300  
 UNIT TITLE - EASTSIDE FISH & GAME ASSOCIATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	10,000	5,270	9,000	9,000	10,500
<b>GRAND TOTAL</b>	<b>10,000</b>	<b>5,270</b>	<b>9,000</b>	<b>9,000</b>	<b>10,500</b>

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

**FINAL BUDGET ADJUSTMENTS**

**28300**

**Eastside Fish & Game Association**

**Appropriations**

**Services and Supplies**

**\$1,500**

This category is increased for Special Department Expense - Other based on revised estimates.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**\$1,500**

**Revenue**

**Revenues**

**\$1,500**

This category is increases for Other Court Fines based on revised estimates.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**\$1,500**

# EASTSIDE FISH & GAME ASSOCIATION

## BUDGET UNIT 28300

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 & Game Association use their funding to replenish game birds, purchase supplies and equipment for 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 2003-2004

**CLASSIFICATION:**  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

FUND - 1510  
 BUDGET UNIT # - 28400  
 UNIT TITLE - LOS BANOS SPORTSMEN'S ASSOCIATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	10,932	3,530	9,000	9,000	10,500
<b>GRAND TOTAL</b>	<b>10,932</b>	<b>3,530</b>	<b>9,000</b>	<b>9,000</b>	<b>10,500</b>

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

**FINAL BUDGET ADJUSTMENTS**

**28400 Los Banos Sportsmen's Association**

**Appropriations**

**Services and Supplies**

**\$1,500**

This category is increased for Special Department Expense - Other based on revised estimates.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**\$1,500**

**Revenues**

**Revenue**

**\$1,500**

This category is increased for Other Court Fines based on revised estimates.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**\$1,500**

# LOS BANOS SPORTSMEN'S ASSOCIATION

## BUDGET UNIT 28400

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 Sportsmen's Association use 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

None.

## POLICY IMPLICATIONS

None.

## VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

FUND - 1010  
 BUDGET UNIT # - 28500  
 UNIT TITLE - PLANNING AND COMMUNITY DEVELOPMENT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	1,081,205	1,338,149	1,514,958	1,514,958	1,511,485
SERVICES & SUPPLIES	607,635	609,497	391,412	391,412	416,811
INTRAFUND & INTERFUND TRANSFERS	-23,071	-4,710	-6,283	-6,283	-6,283
CAPITAL ASSETS	0	44,666	0	0	0
<b>GRAND TOTAL</b>	<b>1,665,769</b>	<b>1,987,602</b>	<b>1,900,087</b>	<b>1,900,087</b>	<b>1,922,013</b>

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

**FINAL BUDGET ADJUSTMENTS**

**28500**

**Planning and Community Development**

**Appropriations**

**Salaries and Employee Benefits**

**(\$3,473)**

This category is decreased for salary adjustment, Management Group Life, and Retirement Health rates based on current information.

**Services and Supplies**

**\$25,399**

This category is increased for Professional and Special Services - Contractual Agreements for the Environmental Impact Draft Report. Fleet Service Replacement Rate was decreased to mitigate State impacts and General Liability for salary adjustments.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**\$21,926**

**Revenue**

**Revenues**

**\$30,990**

Revenue is increased for Planning Services - Environmental Impact Report Special Services based on an addendum to contracts.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**\$30,990**

# PLANNING AND COMMUNITY DEVELOPMENT

## BUDGET UNIT 28500

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.

## WORKLOAD INDICATORS

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
<u>Planning:</u>				
Conditional Use Permit	22	12	12	14
General Plan Amendments	3	2	1	1
Parallel GPA/ZC	3	7	6	7
PC Appeals to Board	4	3	11	11
Zone Changes	2	0	1	1
Zone Variance	10	31	30	25
Appeal From HO/Staff to PC	1	1	1	1
Building Permit Review	1,527	2,198	2,500	2,800
Mobile Home Storage	7	5	11	8
Remove Inspection	13	9	13	15
Administrative Approval	56	88	92	96
Administrative Permit-Director	46	35	45	50
Administrative Permit-HO	4	7	8	10
Certificate of Compliance(for PLA)	31	50	46	48
Certificate of Compliance(for PLA)	11	14	12	13
Map and Permit Extensions	8	9	15	12
Map and Permit Modifications	14	21	17	17
Major Subdivision	25	21	15	15
Minor Subdivision	36	63	65	65
Property Line Adjustment	31	50	46	48
Staff Environmental Review	21	23	30	30
<u>Code Compliance:</u>				
Enforcement Cases Opened	142	200	217	225
Enforcement Cases Closed	53	210	200	200
Additional Dwelling Monitoring	1,500	1,650	1,700	1,700
Delinquent Additional Dwelling	388	350	306	350
Home Occupation Review	33	17	25	25

## SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
Director of Planning & Community Development	1	1	1	1
Assistant Director of Planning & Community Development	1	1	1	1
Deputy Planning Director	2	2	2	2
Code Compliance Spec I/II	2	2	2	2
Development Services Manager	1	1	1	1
Senior Planner	1	1	1	1
Planner I/II/III	6	6	6	6
Planning Tech I/II	3	3	3	3
Plan/Community Develop Office Supervisor	1	1	1	1
Accounting Technician	1	1	1	1
Support Services Assistant	1	1	1	1
Typist Clerk III	1	1	1	1
TOTAL FULL-TIME & VS	21	21	21	21

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2001/02	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
<u>Extra Help</u>				
E.H. Typist Clerk II	.25	.30	.50	.50
TOTAL FTE	.25	.30	.50	.50
TOTAL BUDGETED/APPROVED	21.25	21.30	21.50	21.50

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

Overall this category is decreased based on reduction in contracts for large Environmental Impact Reports. Professional Services is increased for consultant services for application processing and Community Plan Updates. General Liability is increased based on current and Countywide projections.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Overall this category is increased for FY 2003/04 based on the 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

None.

REVENUE

Overall this category is decreased based on a reduction in Planning Services-EIR Spec Services. LAFCO and Other Services are reduced based on decrease in staff activity for these areas.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

FUND - 1010  
 BUDGET UNIT # - 28600  
 UNIT TITLE - LOCAL AGENCY FORMATION COMMISSION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	1,050	4,937	4,937	4,937	4,937
OTHER CHARGES	47,756	0	80,000	80,000	80,000
<b>GRAND TOTAL</b>	<b>48,806</b>	<b>4,937</b>	<b>84,937</b>	<b>84,937</b>	<b>84,937</b>

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

# LOCAL AGENCY FORMATION COMMISSION

## BUDGET UNIT 28600

The Local Agency Formation Commission (LAFCO) operates under the Cortese-Knox-Hertzberg 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 require LAFCO to function as an independent entity. Beginning in FY 2001/02, the Commission decided to contract with the County of Merced for LAFCO staff and legal counsel services.

## WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED*</u>
Applications Processed:				
Annexations	6	0	0	0
Detachments	1	0	0	0
Formations	0	0	0	0
Reorganizations	2	0	0	0
Spheres of Influence	3	0	0	0

\* Beginning in FY 2001/02 LAFCO functions as an independent agency.

## SALARIES AND EMPLOYEE BENEFITS

None.

## SERVICES AND SUPPLIES

This category includes the appropriation to pay for the cost allocation plan.

## OTHER CHARGES

This category includes the appropriation to pay the County's contribution for LAFCO operations and for consultant services involving municipal reviews.

## 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 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

FUND - 1010  
 BUDGET UNIT # - 28700  
 UNIT TITLE - AGRICULTURAL COMM-ANIMAL CONTROL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	604,611	677,645	794,636	794,636	789,863
SERVICES & SUPPLIES	257,875	256,985	286,890	286,890	269,514
CAPITAL ASSETS	3,421	2,746	0	0	0
<b>GRAND TOTAL</b>	<b>865,907</b>	<b>937,376</b>	<b>1,081,526</b>	<b>1,081,526</b>	<b>1,059,377</b>

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

FINAL BUDGET ADJUSTMENTS

28700      Agricultural Comm-Animal Control

Appropriations

Salaries and Employee Benefits

(\$4,773)

This category is increased for employee insurance (Position #19). Management Group Life and Retirement Health rates are decreased based on current information.

Services and Supplies

(\$17,376)

This category is decreased for Fleet Service Replacement Rate to mitigate State impacts.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

(\$22,149)

# AGRICULTURAL COMMISSIONER - ANIMAL CONTROL

## BUDGET UNIT 28700

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 2000/01, 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 euthanasia/operating room, kitten/puppy room, and a pet adoption room. Currently, the department is evaluating Request for Proposal 's (RFP) for a new Animal Shelter.

## WORKLOAD INDICATORS

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
Animals Impounded	6,732	7,500	8,300	8,500
Animals Euthanized	7,684	7,500	9,500	13,000
Rabies (Investigated)	234	250	250	300
Licenses Issued	5,105	6,000	7,000	7,500
Violation Warnings	293	1,000	2,000	3,000
Citations Issued	19	30	100	500

## SALARIES AND EMPLOYEES BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <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	3
Animal Control Officer V/S	1	1	1	1
Animal Control Officer III	0	0	0	1
Animal Control Dispatcher	1	1	1	1
Kennel Attendant	3	3	3	3
Kennel Attendant VS	1	1	1	1
Account Clerk III	1	1	1	1
Typist Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	15	15	15	15
<u>Extra Help</u>				
EH TC I/II	.50	.50	.50	.50
EH License Compliance Officer	<u>1.00</u>	<u>.75</u>	<u>.75</u>	<u>.75</u>
TOTAL FTE	1.50	1.25	1.25	1.25
<b>TOTAL BUDGETED/APPROVED</b>	<b>16.50</b>	<b>16.25</b>	<b>16.25</b>	<b>16.25</b>

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 requirements for the allocation of workers' compensation charges.

## SERVICES AND SUPPLIES

This category had been reduced to meet the required 10% reduction target budget and to compensate for increases in projected salaries and benefits. There are increases in contract obligations, Special Services and

SERVICES AND SUPPLIES (Continued)

Special Departmental Expense-Other. These increases were necessary to operate radio communications, hire a contractual veterinarian, dispose of animal carcasses and to buy animal food. Since 1988, Merced County Animal Control has received donated pet food from Certified Grocers in Stockton, CA. Due to a downsizing and reorganization of the reclamation warehouse, pet food will no longer be available. As a result, we will now have to purchase food for our animals. Reductions were made in other areas to compensate for these necessary increases. In addition, our educational publications, handouts, and outreach programs will be severely limited, as will our office supplies and facility maintenance. An animal control truck will be turned in as a cost reduction measure.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue has increased related to the increases for animal licenses, County operation of the low-cost vaccination clinics, in house spay/neuter surgeries and increased fees charged to the cities and the public.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

FUND - 1010  
 BUDGET UNIT # - 28800  
 UNIT TITLE - PREDATORY ANIMAL CONTROL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	79,200	65,350	70,000	70,000	60,815
<b>GRAND TOTAL</b>	<b>79,200</b>	<b>65,350</b>	<b>70,000</b>	<b>70,000</b>	<b>60,815</b>

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

**FINAL BUDGET ADJUSTMENTS**

**28800      Predatory Animal Control**

*Appropriations*

**Services and Supplies**

**(\$9,185)**

This category is decreased for Professional and Special Services based on revised estimates from the USDA for the 2003-04 Annual Work Plan Reimbursable Budget Plan.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$9,185)**

*Revenues*

**Revenue**

**(\$9,185)**

Revenue for State Aid for Agriculture is decreased based on revised information.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**(\$9,185)**

# PREDATORY ANIMAL CONTROL

## BUDGET UNIT 28800

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 1998/99. Since FY 1994/95, the County's agreement with the U.S. Department of Agriculture has provided 1.5 trappers for Merced County. Stanislaus County funded the remaining .5 trapper. During FY 1998/99, the USDA announced that it had funding available for approximately 10.5 additional trapper positions in California for FY 1999/00. During FY 1999/00, 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 2002/03 eliminated the State's share in the cost of funding the Cooperative Wildlife Services Predatory Animal Control Program. USDA picked up a portion of this funding, but the net result was Merced County losing .5 trapper (one trapper position is currently shared with Madera County). The proposed FY 2003/04 budget reflects a continuation of the 1.5 trapper level in Merced County.

## WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Coyote	112	112	135	135
Skunk	40	39	45	45
Opossum	25	25	25	25
Beaver	129	129	95	95
Raccoon	5	2	5	5
Other	16	16	15	15

## SALARIES AND EMPLOYEE BENEFITS

None.

## SERVICES AND SUPPLIES

The FY 2003/04 Annual Work Plan/Reimbursable Budget Plan is expected to represent an increase over FY 2002/03 due to salary and supply cost increases for the wildlife service specialists. The exact amount of increase will not be known until the agreement is presented

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

## REVENUE

This category is increased based on Unrefunded Gas Tax Funds to be used to offset the increased costs to meet the 10% net county cost target.

## POLICY IMPLICATIONS

None.

## VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**CLASSIFICATION:**  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

FUND - 1010  
 BUDGET UNIT # - 28900  
 UNIT TITLE - MERCED COUNTY ASSOC OF GOVT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	0	85,000	85,000	85,000
OTHER CHARGES	87,490	24,780	24,590	24,590	24,590
<b>GRAND TOTAL</b>	<b>87,490</b>	<b>24,780</b>	<b>109,590</b>	<b>109,590</b>	<b>109,590</b>

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

# MERCED COUNTY ASSOCIATION OF GOVERNMENTS

## BUDGET UNIT 28900

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 MCAG 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 the 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

Professional and Special Services increased to support MCAG Overall Work Program that includes a full time grant developer/writer. This is pending review at final budget hearings.

## OTHER CHARGES

Contributions to Other Agencies increased for costs associated with MCAG annual payment.

## 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 2003-2004

**CLASSIFICATION:**

FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

FUND - 1010  
 BUDGET UNIT # - 29000  
 UNIT TITLE - AIRPORT LAND USE COMMISSION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	1,712	1,883	1,900	1,900	1,900
<b>GRAND TOTAL</b>	<b>1,712</b>	<b>1,883</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>

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

# AIRPORT LAND USE COMMISSION

## BUDGET UNIT 29000

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 ALUC 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 ALUC 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

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Staff hours spent on ALUC	60	60	80	50

## SALARIES AND EMPLOYEE BENEFITS

Staff Assistance to the Airport Land Use Commission is provided by the Planning Department.

## SERVICES AND SUPPLIES

The category is decreased from the FY 2002/03 level for Office Expense-General due to hours projected.

## 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 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

FUND - 1010  
 BUDGET UNIT # - 29400  
 UNIT TITLE - COUNTY CLERK

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	94,591	102,466	129,886	129,886	129,476
SERVICES & SUPPLIES	7,360	9,711	19,925	19,925	19,945
CAPITAL ASSETS	0	33,790	0	0	0
<b>GRAND TOTAL</b>	<b>101,951</b>	<b>145,967</b>	<b>149,811</b>	<b>149,811</b>	<b>149,421</b>

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

**FINAL BUDGET ADJUSTMENTS**

**29400 County Clerk**

*Appropriations*

**Salaries and Employee Benefits**

**(\$410)**

This category is decreased for salary adjustments, Management Group Life, and Retirement Health rates based on current information.

**Services and Supplies**

**\$20**

This category is increased in General Liability for adjustments to salaries.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$390)**

# COUNTY CLERK

## BUDGET UNIT 29400

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 and elected officials, files powers of attorney for surety companies, and files and posts public notices and environmental impact reports, certifies to the capacity of public officials, registers process servers, and unlawful detainer assistants. The registration includes requesting background investigations from the Department of Justice. In FY 1992/93 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.

During FY 2002/03, 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 is installed for automation of the issuance of marriage licenses, and filing and indexing of Fictitious Business Name Statements.

## WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Fictitious Business	1,053	1,136	1,100	1,100
FBN Abandonment	0	0	170	170
Marriage Licenses Issued				
Regular	893	927	900	900
Confidential	720	554	550	650
Duplicate License	0	0	40	40
Certified Copies-Conf. Licenses	1,049	791	650	650
Amendment to Confidential Licenses	0	0	12	12
Passports	1,917	2,280	2,000	2,000
Marriage Ceremonies	381	337	400	400
Notary Public Oaths	130	93	125	125
Other Processes	167	134	293	297

## SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Chief Deputy County Clerk	1	1	1	1
Legal Clerk I/II/1	1	1	1	1
TOTAL FULL-TIME & VS	2	2	2	2
<u>Extra Help</u>				
EH Account Clerk II	0.00	.50	.50	.50
TOTAL FTE	0.00	.50	.50	.50
 TOTAL BUDGETED/APPROVED	 2.00	 2.50	 2.50	 2.50

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes. Extra help include a half time individual to cover vacations and heavy periods.

## SERVICE AND SUPPLIES

Service and supplies increased in Maintenance of Equipment, Software, and Travel & Transportation for the newly automated system and additional training required by major changes in the code. General Liability is increased based on current and Countywide projections.

## OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue decreased for Marriage Licenses and Passports. Increases are noted in Clerks Fees.

POLICY IMPLICATIONS

None.

VARIANCE

None.

# **PUBLIC WAYS AND FACILITIES FUNCTION**

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC WAYS AND FACILITIES  
 ACTIVITY - PUBLIC WAYS

FUND - 1020  
 BUDGET UNIT # - 30000  
 UNIT TITLE - DPW-ROAD DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	2,935,894	3,193,563	3,728,009	3,728,009	3,722,712
SERVICES & SUPPLIES	8,663,612	12,331,623	6,101,414	6,101,414	8,896,585
OTHER CHARGES	71,256	11,800	100,000	100,000	150,000
INTRAFUND & INTERFUND TRANSFERS	352,738	46,364	0	0	0
CAPITAL ASSETS	499,111	278,525	320,000	320,000	330,000
<b>GRAND TOTAL</b>	<b>12,522,611</b>	<b>15,861,875</b>	<b>10,249,423</b>	<b>10,249,423</b>	<b>13,099,297</b>

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

**FINAL BUDGET ADJUSTMENTS**

**30000 DPW-Road Division**

Appropriations

Salaries and Employee Benefits

(\$5,297)

This category is decreased for salary adjustments, Management Group Life, and Retirement Health rates based on current information.

Services and Supplies

\$2,795,171

This category is increased for Professional and Special Services and Special Department Expense based on current and revised projects and General Fund support of \$150,000.

Other Charges

\$50,000

This category is increased for the Right of Way Acquisition based on revised projects for FY 03/04.

Capital Assets

\$10,000

This category is increased to establish Capital Asset #87445 - Hillcrest Pond (\$50,000) and #85069 - (2) Service Trucks (\$30,000), and decreased for Capital Asset #87995 - U.C. Merced Eastside Access (-\$70,000) based on a revised work program.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

\$2,849,874

Revenue

Revenues

\$3,197,728

This category is increased for State Aid for Construction, State AB-2928, Federal Aid for Construction, Federal Aid for Construction-RIP, STP Replacement-Direct, STP Replacement-MCAG, TEA-Exchange Funds, Impact Fees and Subdivision Review/Inspection fees, Planning Activity Fees and Operating Transfer In based on revised work programs and General Fund contribution of \$150,000.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

\$3,197,728

# DPW-ROAD DIVISION

## BUDGET UNIT 30000

A major function of the County is to maintain public roads in the unincorporated area. The Streets and Highway Code gives the Board of Supervisors the authority over roads that are necessary for public convenience to be established, constructed, and maintained by the Department of Public Works.

The Road Division of DPW is responsible for these activities and currently consists of six (6) sections: Administration, Road Maintenance, Equipment Shop, Traffic/Sign Shop, Refuse Collection Enforcement, and Engineering Support. The Roads Division purchases engineering services from DPW-Professional Services Budget Unit 27400.

There are approximately 1,735 miles of maintained County roads.

## DEPARTMENT COMMENTS

The Santa Nella Community Specific Plan (CSP) and related documents were adopted as a general circulation plan. This plan called for extensive roadway improvements including loop roads widening at Highway 33, and two interchange improvements with Interstate 5, all of which 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 calculated proposed impact fees in accordance with the Major Bridge and Thoroughfare Ordinance and the Board of Supervisors set and adopted an interim fee in FY 2002/03. Detailed engineering and environmental studies are required to precisely quantify improvement costs, right-of-way, and final impact fee calculations. These efforts are anticipated to cost approximately \$500,000 over two years. The FY 2002/03 adopted budget contained an appropriation for \$250,000 to evaluate and establish this impact fee in the Santa Nella Area. The FY 2003/04 Proposed Budget includes the remaining \$250,000 to complete the process. It is recommended that this be funded from the Transit Occupancy Tax (TOT) 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.

## 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 1992/93 when the Prop. 111 maintenance of effort was suspended, leaving the Road Fund with primarily State and Federal funding sources. AB 2928 was included as part of the FY 2000/01 State Budget providing funding to cities and counties for local street and road maintenance. In FY 2000/01, AB 2928 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 2005/06.

The "Transportation Equity Act for the 21<sup>st</sup> 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

		2000/01	2001/02	2002/03	2003/04
	<u>Units</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EXTENDED</u>	<u>PROJECTED</u>
Sealed Roadway	Miles	0	137	30	30
Patch Material	Tons	6,849	7,700	9,000	9,000
A.C. Surfacing	Miles	20	13	0	0
Penetrated Rdwy	Miles	10	9	8	9
Bridges Built	Each	2	2	2	1
Striping/Stencil	Miles	2,000	2,000	2,000	2,000

SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
Deputy Director Public				
Works-Roads	1	1	1	1
Road Superintendent	1	1	1	1
Shop Supervisor	1	1	1	1
District Road Supervisor	3	3	3	3
Traffic Supervisor	1	1	1	1
Assistant Shop Supervisor	1	1	1	1
Assistant Road Supervisor	3	3	3	3
Assistant Traffic Supervisor	1	1	1	1
Equipment Service Worker	0	0	1	1
Heavy Equipment Mechanic	10	11	10	10
Road Maintenance Worker I/II/III	30	30	28	28
Parts Supply Clerk	1	1	1	1
Litter Control Worker	1	1	1	1
Refuse Collection Sup	1	1	1	1
Engineering Technician	1	1	0	0
Senior Engineering Associate	1	1	0	0
Associate Transportation Planner	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	58	58	54	54
 TOTAL BUDGETED/APPROVED	58	58	54	54

During FY 2002/03 one (1) Equipment Service Worker (Position #42) was added in support of the new Transit facility. The position will fuel, clean, and perform minor maintenance of Transit Buses.

Due to decreased funding the Division is requesting to delete one (1) Engineering Technician III (Position #25), one (1) Senior Engineering Associate (Position #26), one (1) Heavy Equipment Mechanic II (Position #90), and two (2) Road Maintenance Worker III (Positions #28, 51). This request is recommended. The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

Overall this category is decreased primarily for Professional & Special Services-Engineering based on reductions in 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 2003/04. General Liability is increased based on current and projected Countywide claims.

OTHER CHARGES

This Category is decreased for FY 2003/04 based on reductions in right-of-way acquisitions.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84178 Trans Impact Fees Santa Nella	\$250,000	\$250,000	\$250,000
85069 2 Service Trucks	0	0	30,000
87445 Hillcrest Pond	0	0	50,000
87995 UC Merced Eastside Access	<u>70,000</u>	<u>70,000</u>	<u>0</u>
TOTAL	\$320,000	\$320,000	\$330,000

During FY 2002/03 the Board authorized \$320,000 for the UC Eastside Access Project. Additional funding will be added to this account each fiscal year as needed. \$70,000 is recommended for FY 2003/04.

REVENUE

Overall the revenue is decreased based on preliminary estimates of State and Federal funding to be received.

REVENUE (Continued)

That estimate may be adjusted at Final Budget based on updated information. Revenue includes State and Federal Funds for work on the UC Merced Campus Project, Operating Transfers In are included for \$250,000 related to the development of impact fees in Santa Nella which is funded through Transit Occupancy Tax on deposit with the County Treasurer, and \$50,000 for the Creeks share of the Hillcrest Pond project.

VARIANCE

None.

# HEALTH AND SANITATION FUNCTION

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - HEALTH AND SANITATION  
 ACTIVITY - HEALTH

FUND - 1010  
 BUDGET UNIT # - 40000  
 UNIT TITLE - HEALTH

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	8,466,051	9,008,391	10,191,217	10,191,217	10,210,545
SERVICES & SUPPLIES	2,686,998	2,432,600	2,522,376	2,522,376	2,711,636
OTHER CHARGES	487,592	441,347	391,066	391,066	391,066
INTRAFUND & INTERFUND TRANSFERS	-967,478	-246,058	-414,093	-414,093	-414,093
CAPITAL ASSETS	187,051	145,708	0	0	0
<b>GRAND TOTAL</b>	<b>10,860,214</b>	<b>11,781,988</b>	<b>12,690,566</b>	<b>12,690,566</b>	<b>12,899,154</b>

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

**FINAL BUDGET ADJUSTMENTS**

**40000 Health**

*Appropriations*

**Salaries and Employee Benefits**

**\$19,328**

This category is increased based on revised estimates for salaries. Management Group Life and Retirement Health rates are decreased based on current information.

**Services and Supplies**

**\$189,260**

This category is increased for Special Department Expense-Software and Office Expense-Computers for the purchase and establishment of a hospital internet-based communications and surveillance system. Professional and Special Services-Contractual Agreement is increased for the development of Animal Confinement Ordinance revisions, the preparation of a Program Environmental Impact Report, and for the clean up of the recalcitrant underground storage tanks. Office Expense-General, Professional and Special Services-Contractual Agreement, Special Department Expense-Other and Transportation and Travel-In State are increased for the Obesity Project. Memberships are increased for the Health Officer Association of California dues based on current information. Professional and Special Services-Contractual Agreement is increased for services provided by HSA and Mental Health for the First Steps Program.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**\$208,588**

**Revenue**

*Revenues*

**\$170,050**

This category increased for Federal Other for appropriations associated with the hospital communications and surveillance system. State Revenue increased for the Animal Confinement Ordinance, the Program Environmental Report, and to clean up of the underground storage tanks. State Other is increased for the Obesity Program. State Prop 10 (Tobacco Tax) is increased for the reimbursement of costs incurred for First Steps Program.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**\$170,050**

# HEALTH

## BUDGET UNIT 40000

The Health Department derives its authority from Section 101000 et seq of the California Health and Safety Code and Title 17 of the California Code of Regulations. These codes delineate the powers and responsibilities of the County Health Officer and his agents. Since FY 1990/91, medical responsibilities have been with the Health Officer while overall executive management of department functions has been under a non physician administrator. The responsibilities of the different functions include departmental administration, clinical services, vital statistics, childrens medical services, health education, environmental health activities, public health nursing, maternal and child health, communicable disease control, emergency medical service management and planning, and laboratory services.

The Health Department is also responsible for administrative direction of Budget Unit 49500-Indigent Health Care Programs. The Director of Public Health is the designated liaison for contract oversight and monitoring of the lease of the former County Hospital, (MCMC) to Mercy Medical Center Merced/Catholic Healthcare West (CHW) and for the contract for Jail Health Services with California Forensic Medical Group (CFMG).

## DEPARTMENT COMMENT

The Health Department Net County Cost for FY 2002/03 was \$1,014,792. A 10% reduction from that amount establishes the FY 2003/04 Net County Cost target at \$913,312. It was determined after the review of the negotiated cost of living, special salary adjustments, and the various projected benefit cost increases the projected Net County Cost for FY 2003/04 to be \$2,184,709. A total reduction of \$1,271,397 is necessary in order to meet the direction for a proposed FY 2003/04 budget that is 10% less than the FY 2002/03 Net County Cost.

Services and Supplies appropriations have been reduced to reflect anticipated reductions in certain grant funding and to reduce overall operational costs. Revenues have been maximized where possible including anticipating new revenue from various existing Trust Funds. Health Realignment has been increased over FY 2002/03 based upon historical actual receipt of those funds. A new revenue from a service contract with Stanislaus County for environmental engineering services has also been included. Even with these proposed budget adjustments, a reduction in the number of staff positions in the FY 2003/04 budget is also necessary.

The Proposition 10 grant funded program, Wellness is Nutrition, will end as of July 1, 2003 and the grant for the First Steps Program, also funded by Proposition 10, has been reduced which will result in a decrease of revenue to the Department in FY 2003/04. State grant funds for the Dental Disease Prevention Program (DDPP), the Adolescent Family Life Program (AFLP) and the Child Health and Disability Program (CHDP) have not kept pace with the actual costs of the program requiring local discretionary funds to maintain those previously fully grant supported activities. These grant funding realities add to the large projected starting Net County Cost for FY 2003/04.

## EXECUTIVE'S COMMENT

Funding for basic Health Department programs changed in FY 1991/92 with the implementation of the State program of Health 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.

The Health Department budget assumptions revised the distribution formula for Health Realignment between the Health Department (Budget Unit 40000) and the Indigent Health Care Program (Budget Unit 49500) from 53% Health/47% IHCP to 55% Health/45% IHCP effective with adoption of the proposed budget.

## WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
<u>VITAL STATISTICS</u>				
Birth Registered	3,262	3,300	3,300	3,400
Deaths Registered	1,195	1,200	1,200	1,300
Cert. Copies Issued	7,867	7,900	7,900	8,000

WORKLOAD INDICATORS (Continued)

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
<u>CALIFORNIA CHILDREN'S SERVICE</u>				
Clinic Patients	232	232	240	240
MTU Visits	7,065	6,200	7,000	7,000
Total Number Open Cases	1,691	1,720	1,750	1,800
<u>COMMUNICABLE DISEASE CONTROL</u>				
Flu Immunization	3,888	4,000	4,200	4,200
Other Immunizations	17,531	20,000	20,000	21,000
Sexually Transmitted Diseases Visits	207	220	250	250
HIV Tests	802	650	675	675
Purified Protein Derivatives (PPD) Given	2,932	3,708	3,800	3,800
TB Clinic Visits	1,944	1,900	1,900	1,900
<u>MATERNAL &amp; CHILD HEALTH</u>				
Young Parent Program Total Cases	259	250	250	250
<u>PUBLIC HEALTH NURSING</u>				
Referrals	1,380	1,600	1,600	1,600
<u>LABORATORY</u>				
Specimens Evaluated	7,830	8,164	8,500	8,800
<u>CHILD DENTAL DISEASE PREVENTION</u>				
Classroom Visits	160	268	268	0
Children Served	3,883	4,208	4,208	0
<u>OCCUPATIONAL HEALTH</u>				
Exams	183	185	185	185
<u>ENVIRONMENTAL HEALTH</u>				
Well Permits	242	250	250	250
Food Inspections	801	1,200	1,200	1,200
Small Water System Insp.	46	55	55	55
Private Water Insp.	713	700	700	700
Telephone Calls	17,123	17,000	17,500	18,000
<u>SALARIES AND EMPLOYEE BENEFITS</u>				
	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Public Health Director	1	1	1	1
County Health Officer	1	1	1	1
Deputy Public Health Director	2	2	2	2
Health Department Office Administrator	1	1	1	1
Secretary III	1	1	1	1
Account Technician I	4	4	4	4
Supervising Therapist	1	1	1	1
Staff Therapist I/II	1	1	1	1
Staff Therapist I/II VS	3	3	3	3
CA Children's Services Worker I/II	2	2	4	4
Medical Therapy Aide	1	1	1	1
Account Clerk III	1	1	1	1
Director of Environmental Health	1	1	1	1
Supervisor Environmental Health Specialist	3	3	3	3
Environmental Remediation Specialist	1	1	1	1
Environment Health Specialist I/II/III	12	13	13	13
Hazmat Specialist I/II/III	2	2	2	2
Environmental Health Technician I/II	3	3	3	3

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2001/02	2002/03	2003/04	2003/04
	<u>ALLOCATED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Automation Systems Analyst	2	2	2	2
Eligibility Worker	2	2	0	0
Health Education Administrator	1	1	0	0
Health Educator	1	1	0	0
Nutritionist	1	1	0	0
Public Health Lab Director	1	1	1	1
Public Health Lab Microbiologist	2	2	2	2
Microbiology Technician I/II	1	2	2	2
Public Health Social Worker	8	8	7	7
Nurse Practitioner I/II/Physical Assistant	1	1	1	1
Public Health Program Manager	3	3	3	3
Supervising Public Health Nurse	4	4	4	4
Senior Public Health Nurse	1	1	1	1
Public Health Nurse/Community Health Nurse	27	26	22	22
Specialty Services Operations Nurse VS	1	1	1	1
Epidemiologist	1	1	1	1
Health Education Specialist	3	3	2	2
Community Health Specialist	14	14	12	12
Community Disease Investigator	4	4	3	3
Community Health Worker	1	1	1	1
Support Services Analyst I/II	6	6	6	6
Community Health Aide I/II	3	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	1	1	1	1
Secretary I/II	2	2	3	3
Account Clerk I/II	4	4	4	4
Medical Transcriptionist I	4	4	3	3
Typist Clerk I/II	6	6	6	6
EMS Coordinator	1	1	1	1
EMS Specialist	1	1	2	2
Licensed Vocational Nurse	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL-TIME & VS	157	158	147	147

Contract Employees

Emergency Medical Services Physician	.12	.12	*	*
County Health Officer	.15	.15	*	*
CCS/CHDP/MCH Medical Director	.30	.30	*	*
Std/OCC Health Physicians	.20	.20	*	*
TB Clinic Physician	.20	.20	*	*
Radiologist Technician	.25	.25	*	*
Public Health Officer	**	**	1	1
Staff Therapist	**	**	<u>1</u>	<u>1</u>
TOTAL CONTRACT EMPLOYEES	1.22	1.22	2	2

Extra Help

EH Staff Therapist	.40	.40	.40	.40
EH Licensed Vocational Nurse	2.06	2.06	2.06	2.06
EH Microbiologist Trainee	.50	.50	.50	.50
EH Typist Clerk I/II	<u>0.52</u>	<u>0.52</u>	<u>.12</u>	<u>.12</u>
TOTAL FTE	3.48	3.48	3.08	3.08

TOTAL BUDGETED/APPROVED 161.70 162.70 152.08 152.08

\* These positions are not contract employee positions; these are independent contracts that are part of Services & Supplies - Professional & Special Services.

\*\* These are contract employee positions that were not reflected in prior years.

### SALARIES AND EMPLOYEE BENEFITS (Continued)

Due to an administrative oversight, allocated and approved positions for FY 2001/02 and FY 2002/03, respectively, have been corrected as follows: In FY 2001/02 four (4) Communicable Disease Investigator were shown as allocated in the budget document however only two (2) were actually allocated (Positions #54, 69); on June 25, 2002 one (1) additional Communicable Disease Investigator was added (Position #202), totaling (3) allocated for FY 2002/03.

During, FY 2002/03 one (1) Emergency Medical Services Specialist (Position #207) was allocated by Board Action October 8, 2002 for Bioterrorism Preparedness Plan/Advisory Committee. Board Action was taken on March 11, 2003 to change one (1) Medical Transcriptionist to a Secretary I/II (Position #67).

For FY 2003/04 a Board Agenda Item has been submitted for June 10, 2003 agenda to the Board of Supervisors requesting a Reduction in Force (RIF) along with the deletion of 8 Vacant Positions. It is requested the layoff of two (2) Community Health Specialist (Positions #116, 126), one (1) Public Health Social Worker (Position #200) and change one (1) VS Nurse position to Full Time Nurse position (Position #98) effective with the first pay period of FY 2003/04. In addition to the Reduction in Force, eight (8) vacant positions throughout the Department are requested to be deleted by the Board that include; one (1) Health Education Administrator (Position #97), one (1) Health Education Specialist (Position #194), one (1) Health Educator (Position #38), one (1) Nutritionist (Position #185), three (3) Public Health Nurse/Community Health Nurse (Positions #7, 91, 183), and one (1) VS Public Health Nurse/Community Health Nurse (Position #154).

In addition, an Extra Help Typist Clerk I/II in Sub-Budget Unit 40001 – Administration will be eliminated effective with adoption of the proposed budget. In sub-budget unit 40007-CCS, distribution of workload and responsibilities between the Eligibility Worker I/II and California Childrens Service Worker classifications would be better served and improved by having all four (4) positions be classified as California Childrens Service Workers. A new class series of California Childrens Service Worker I/II is proposed. The existing Eligibility Worker I/II positions (Position #166, 155) would be deleted, two (2) new positions of California Childrens Worker I/II would be allocated and the incumbent Eligibility Workers would be allowed to apply for the new positions through a closed Department recruitment for the new positions. These requests are under review for final budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

### SERVICES AND SUPPLIES

Overall, this category has decreased primarily due to reductions in grant related funding for the Medi-Cal/Healthy Families Outreach Program, the Wellness is Nutrition Project, the Dental Disease Prevention Program, the First Steps Program and the Family Violence Planning Project. Various Services and Supplies line items have been adjusted to reflect the loss or decrease in those grant funds. Other adjustments have been made towards meeting the mandate for the 10% reduction. General Liability Insurance has increased based on the projected Countywide premium.

### OTHER CHARGES

This category is increased due to an increase in caseload for the California Children's Service (CCS) Program.

### INTRAFUND AND INTERFUND TRANSFERS

This category has decreased due to the pay off of the CSAC-COP long term debt for the Health Building.

### CAPITAL ASSETS

None.

### REVENUE

Overall, this category has decreased due primarily to the loss or reduction in the grant funding noted above. Health Realignment has been budgeted above the FY 2002/03 level based upon actual experience and an anticipated improvement in total receipts and in order to help meet the 10% mandate. The amount of Health Realignment anticipated in FY 2003/04 requires a revision in the formula distribution between the Health Department and the Indigent Health Care Program. The FY 2002/03 formula and in past years, has been 47% to IHCP and 53% to Health. The FY 2003/04 proposed budget requires the formula to be 45% IHCP and 55% to

REVENUE (Continued)

Health. All grant funding sources have been carefully analyzed to maximize revenue. A revision to the Health Department fee schedule for Environmental Health permits and service charges is anticipated prior to the annual billing cycle in December 2003.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**CLASSIFICATION:**  
 FUNCTION - HEALTH AND SANITATION  
 ACTIVITY - HEALTH

FUND - 1010  
 BUDGET UNIT # - 40500  
 UNIT TITLE - CHILDREN & FAMILIES FIRST COMM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	153	0	0	0	0
<b>GRAND TOTAL</b>	<b>153</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

# CHILDREN AND FAMILIES FIRST

## BUDGET UNIT 40500

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 1999/00 and that funds will be distributed in the community through a competitive process during FY 2000/01.

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 2001/02 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 2003-2004

CLASSIFICATION:  
 FUNCTION - HEALTH AND SANITATION  
 ACTIVITY - HEALTH

FUND - 1500  
 BUDGET UNIT # - 40600  
 UNIT TITLE - CHILDREN AND FAMILIES FIRST

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	148,093	251,307	349,989	349,989	349,239
SERVICES & SUPPLIES	2,250,319	2,931,012	4,512,904	4,512,904	4,512,952
OTHER CHARGES	-76,670	0	0	0	0
CAPITAL ASSETS	68,812	0	0	0	0
<b>GRAND TOTAL</b>	<b>2,390,554</b>	<b>3,182,319</b>	<b>4,862,893</b>	<b>4,862,893</b>	<b>4,862,191</b>

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

**FINAL BUDGET ADJUSTMENTS**

**40600 Children & Families First**

**Appropriations**

**Salaries and Employee Benefits**

**(\$750)**

This category is adjusted based on revised estimates for salaries. Management Group Life and Retirement Health rates are decreased based on current information.

**Services and Supplies**

**\$48**

This category is adjusted for Professional & Special Services-Contractual Agreements to allocate appropriations in Special Department Expense. Professional & Special Services-Other County Department is adjusted for the Countywide Cost Allocation Plan. General Liability is increased based on salary adjustments.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$702)**

# CHILDREN AND FAMILIES FIRST

## BUDGET UNIT 40600

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 Number 1620, creating the Merced County Children and Families First Commission, the body that reviews and recommends expenditures of the tax.

Governmental Accounting Standards Board (GASB) Statement Number 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 facilitates the Auditor/Controller's necessity to comply with the new standards of governmental accounting and financial reporting.

## EXECUTIVE'S COMMENT

The revised Strategic Plan adopted by the Commission in FY 2002-03 details the various funding approaches of the Commission. In FY 2003-04 the Commission will devote significant resources to the School Readiness Initiative, implementing fully functioning Program Sites after nearly a year of planning and coordinating school-linked services for children 0-5. Building on initial funding successes and collaborative partnerships, the Commission will begin contracts with a new group of Three-year Funded Projects and Mini-Grant recipients in FY 2003-04.

As Commission capacity grows, an additional goal of the Commission is to leverage resources in strategic initiatives that secure greater overall investment in early intervention and prevention programs for children 0-5 and their families. The Commission has dedicated some of its resources for FY 2003-04 to Commission Directed Initiatives and ideas that may develop over time, such as, incentives for partnership and collaboration, outreach, education, and community meetings with parents of children 0-5.

## WORKLOAD INDICATORS

None.

## SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
Children & Families First				
Program Administrator	1	1	1	1
Children & Families First				
Program Specialist	0	0	0	1
Support Services Analyst	2	2	3	3
Account Clerk I/II	1	1	1	1
Secretary I/II	0	0	1	1
Typist Clerk I/II	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	5	5	6	7
 TOTAL BUDGETED/APPROVED	 5	 5	 6	 7

During FY 2002/03 one (1) Typist Clerk I/II (Position #3) was reclassified to a Secretary I/II based on the responsibilities for dissemination of information to the public, transcribing and support duties for the Commission. A Support Services Analyst I/II was allocated to the department to prepare grant applications from a variety of public and private sources; administer grant projects, to include fiscal oversight and monitoring; to secure contract agreements; and to conduct program review and evaluation.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

Overall this category is reduced based on Professional & Special Services-Contractual Agreements. Funding approaches were redefined by the Commission in its revised Strategic Plan. The appropriation in FY 2003/04 for Three Year Funded Projects, Mini-Grants, and Special Projects does not allow the degree of funding budgeted in previous years. Special Department Expense-Other is reduced because media and billboard advertising will be provided by the State Commission. Maintenance-Equipment, Professional & Special Services are decreased, these appropriations will be absorbed in Janitorial Services. Communications are decreased based on current and projected usage. Professional & Special Services-Audits is increased based on projected costs for an external independent audit. General Liability is increased based on current and projected Countywide claims. Special Department Expense-Cost Allocation is increased based on revised estimates. Transportation & Travel-County Vehicle is increased based on projected usage for monitoring of contracts, program evaluations and project development in the county.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Overall this category is increased based on an award of School Readiness grant funds.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - HEALTH AND SANITATION  
 ACTIVITY - HEALTH

FUND - 1010  
 BUDGET UNIT # - 41500  
 UNIT TITLE - MENTAL HEALTH

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	12,538,414	13,975,406	17,068,237	17,068,237	16,737,558
SERVICES & SUPPLIES	4,373,896	4,706,948	4,946,587	4,946,587	4,944,080
OTHER CHARGES	3,422,456	3,134,395	3,042,033	3,042,033	3,129,414
INTRAFUND & INTERFUND TRANSFERS	-1,019,615	-97,394	-610,715	-610,715	-690,201
CAPITAL ASSETS	101,623	111,809	0	0	0
<b>GRAND TOTAL</b>	<b>19,416,774</b>	<b>21,831,164</b>	<b>24,446,142</b>	<b>24,446,142</b>	<b>24,120,851</b>

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

FINAL BUDGET ADJUSTMENTS

41500 Mental Health

Appropriations

Salaries and Employee Benefits

(\$330,679)

This category is reduced for estimated salary savings from unfilled positions due to the State impacts, reductions in Interim State Managed Care Allocation, and revised Countywide cost allocation plan. Management Group Life and Retirement Health rates are decreased based on current information.

Services and Supplies

(\$2,507)

This category is decreased for Professional and Special Services-Medical Services due to reductions in pharmacy costs and Professional and Special Services-Contractual agreements based on revised estimates for the Countywide Cost Allocation Plan.

Other Charges

\$87,381

This category is increased for Contract-Youth Residential Facility due to increased caseloads.

Intrafund & Interfund Transfers

(\$79,486)

This category is adjusted for Intrafund Transfers In to establish the Human Services Agency contract in Alcohol and Drug Administration.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

(\$325,291)

Revenues

Revenue

(\$257,847)

This category is decreased in Realignment for the funding from Institutions for Mental Disease Alternatives, revised estimates for the SAMHSA funds, and reductions in State General Fund revenue. Mental Health Grants are increased based on Institutions for Mental Disease Alternatives funding.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

(\$257,847)

# MENTAL HEALTH

## BUDGET UNIT 41500

The Department of Mental Health provides a comprehensive range of prevention and treatment services for problems related to alcohol, drugs, 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, residential and outpatient recovery services for people experiencing problems related to alcohol and drug use.

## DEPARTMENT COMMENT

The Department's proposed budget for FY 2003/04 reflects a continuing reliance on a diminishing realignment trust fund to continue the Department's operations and to meet the growing demands for services and to meet state and federal mandates. The Governor's proposed actions to address the State's fiscal crisis would significantly impact the Department's budget. Included in the proposed actions are the following:

- A 10% reduction in the allocation for mental health managed care. This would result in a loss of \$197,000 in State General funds, with a potential loss of the 50% Federal Financial Participation match of \$197,000. The total cost shift to the County would be \$394,000. The Governor's May budget revision proposes to reinstate these funds.
- Elimination of the allocation to the County of \$83,000 for mandated mental health evaluation and treatment of Special Education Program (AB 3632) students in FY 2002/03 and subsequent years. All costs for these mandated services are to be submitted as SB 90 unfunded state mandate claims, payment of which is being deferred into future years, as yet unspecified. FY 2003/04 projected claims are approximately \$165,000. The Governor's May budget revision proposes to appropriate \$69 million in federal special education funds through the State Department of Education to cover costs for this mandate. However, current statewide costs for these services are in excess of \$100 million.
- A 10% local match on EPSDT Medi-Cal growth above the FY 2001/02 level. The estimated cost shift to the County in FY 2002/03 is at least \$9,000. The projected local match for FY 2003/04 is at least \$40,000 dependent upon the amount of expansion experienced in mandated EPSDT and Therapeutic Behavioral Services for children.
- A \$1.7 billion shift of services to the counties (Realignment II). Included in this proposal is the realignment of the Mental Health Children's System of Care to the County. The current allocation for the System of Care is approximately \$351,000 of federal SAMHSA block grant funds. It is unknown at this time what impact this realignment proposal would have on our allocation of federal dollars.
- Realignment of all alcohol and drug program services to the county, including Proposition 36 (Substance Abuse Crime Prevention Act) drug offender treatment programs in FY 2003/04. The current allocation of State General Funds in FY 2002/03 for these programs is approximately \$1,160,865. The future impact of these proposals is unknown at this time. The Governor's May budget revision removes alcohol and drug programs from the realignment proposal and reduces the State General Fund allocations by \$11.5 million. This could result in a cut in the County allocation for these services by approximately \$100,000.

The proposed budget reflects reductions in positions purchased from other County departments through either Inter-Departmental agreements or Inter-fund transfers. These include a reduction in our agreement with the Probation Department from 2.5 FTE probation officers to 2.0 FTE probation officers and elimination of the purchase of Buyer position for the General Services Department. Other cost containment

DEPARTMENT COMMENT (Continued)

actions reflected in the proposed budget include: deletion of seventeen (17) vacant positions in the Department, ten (10) positions in Mental Health Services and seven (7) in Alcohol and Drug Services; significant reductions in contracts for non-mandated services, including drop-in socialization services and employment assistance; housing and placement costs for non-target population mental health consumers; transitional funding for six months to phase out a 16 bed residential recovery service for dually diagnosed men; and, substantial reductions in out-of-county over night travel. In addition, no funds will be available in FY 2003/04 to fund the homeless emergency shelter through the Community Action Agency.

EXECUTIVE'S COMMENT

In FY 1997/98, 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 2002/03, approximately \$765,000 has been allocated for this purpose that includes funds for expansion of drug treatment, ancillary services, contract services, and to cover necessary Probation Department workload increase resulting from implementation.

Throughout FY 2001/02 and FY 2002/03, 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, in order to meet the mandated requirements for the EPSDT Medi-Cal entitlement program. A new youth facility was opened in January 2003. Work is continuing to strengthen linkages with Child Welfare, Probation, Sheriff, and local law enforcement agencies. Outpatient consolidation services began in January 1998, to prepare the department and the community for the full implementation of Outpatient Managed Care. Phase II of this 5 year project began during FY 1999/00 and is scheduled to continue throughout FY 2003/04. Two other issues facing the Department are the implementation of and compliance with the Health Insurance Portability and Accountability Act (HIPAA) and the new federal Medicaid Managed Care regulations. These mandates will require significant changes in the Department's Information Systems programming and procedures and the Department's Quality Assurance Program and Medicare/Medicaid compliance and ethics plan to ensure compliance with the reporting, claims processing, and privacy and security regulations requirements. Included in the budget is a new Mental Health Compliance Officer needed to ensure compliance with these new 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

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
<u>Mental Health and Local Programs:</u>				
IMD Bed Days	5,217	4,159	4,159	4,159
Acute Inpatient Days	4,821	5,120	5,120	5,120
State Hospital Bed Days	730	1,460	1,460	1,460
Case Management (minutes)	1,204,206	1,174,074	1,174,074	1,174,074

WORKLOAD INDICATORS (Continued)

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Mental Health Services (minutes)	1,472,117	1,759,894	1,759,894	1,759,894
Medications (minutes)	488,029	567,794	567,794	567,794
Crisis Intervention (minutes)	206,906	206,326	206,326	206,326
<u>Alcohol and Drug Services:</u>				
Center-Dedicated Capacity	25,470	27,523	24,968	26,000
Prevention	7,681	5,319	5,296	5,700
<u>Judicial Programs</u>				
Juvenile Drug Court:				
Enrollment				15
End of Year Caseload		10	8	10
Adult Drug Court:				
Enrollment				20
End of Year Caseload	60	60	50	40
Prop 36:				
Enrollment				260
End of Year Caseload		10	120	240
<u>Residential Programs</u>				
Alcohol/Days	13,319	N/A	N/A	N/A
Drug/Days	8,161	N/A	N/A	N/A
Tranquility House*	N/A	17,253	13,424	15,400
Hobie House*	N/A	7,662	7,630	7,700
Merced County Public Health	N/A	1,475	1480	1,475
Offender IDEA Enrollments / Intakes	750	750	750	750
1st Offender PC1000	100	100	100	100
2nd Calendar Program (Caseload)	275	275	275	275

\* Beginning in FY 2001/02 Tranquility and Hobie House replace the indicators for Alcohol/Drug Days to correspond with reporting to the State.

SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
<u>MENTAL HEALTH (MH)</u>				
Director of MH	1	1	1	1
Assistant MH Director	2	2	2	2
Assistant MH Director-Project 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 Coordinator	1	1	1	1
Licensed Clinical/Clinical Psychologist	5	5	3	3
MH Compliance Officer	0	0	1	1
MH Fiscal Manager	1	1	1	1
Staff Services Analyst	6	6	4	4
Managed Care Program Administrator	1	0	0	0
MH Program Manager	11	11	9	9
MH Automation Services Manager	1	1	1	1
Psychiatric Staff Nurse/Licensed				
MH Worker I/II	25	24	19	19
Psychiatric Staff Nurse/Licensed				
MH Worker I/II VS	2	2	2	2
MH Clinician I/II	29	29	30	30
MH Clinician I/II VS	3	3	3	3
Crisis Intervention Specialist	0	0	5	5

SALARIES AND EMPLOYEE BENEFITS (Continued)

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
Crisis Intervention Specialist VS	1	1	1	1
Automation Systems Analyst	2	2	2	2
Personnel Assistant - Confidential	1	1	1	1
MH Fiscal Supervisor	1	1	1	1
Medical Records Supervisor	1	1	1	1
MH Worker I/II	33	33	30	30
MH Worker I/II VS	8	8	8	8
Secretary III	1	1	1	1
Secretary I/II – Confidential	1	1	1	1
MH Records Technician III	3	3	1	1
MH Records Technician I/II	16	16	15	15
Psychiatric Ward Clerk	2	2	2	2
Account Technician	1	1	1	1
Account Clerk III	2	2	3	3
Account Clerk I/II	2	2	2	2
Typist Clerk III	9	9	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
Eligibility Worker II	0	0	1	1
Dual Diagnosis Specialist	0	0	1	1
Telephone Operator I	2	2	2	2
Housekeeping Attendant	6	5	6	6
Housekeeping Attendant VS	1	1	0	0
A&D Counselor/Service Worker	1	1	1	1
Consumer Assistance Worker VS	2	1	1	1
Quality Assurance Specialist	0	0	3	3
Program Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
MH TOTAL FULL-TIME & VS	198	194	189	189

ALCOHOL & DRUG (A&D)

A&D Administrative Analyst	1	1	1	1
A&D Program Analyst	1	1	1	1
A&D Prevention Specialist	2	2	1	1
MH Clinician I/II	3	3	2	2
A&D Program Manager	6	6	4	4
Staff Services Analyst I/II	1	1	2	2
Dual Diagnosis Specialist	1	1	0	0
A&D Counselor/Service Worker	24	23	23	23
A&D Prevention Worker VS	1	1	1	1
E&T Specialist	2	2	0	0
Program Assistant VS	1	1	1	1
Secretary I/II - Confidential	1	1	1	1
Accounting Technician	1	1	1	1
Account Clerk III	1	1	1	1
Typist Clerk III	5	5	6	6
Account Clerk I/II	1	1	0	0
Typist Clerk III VS	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>
A&D TOTAL FULL-TIME & VS	54	53	46	46

Permanent & Contract Psychiatrists

MH Medical Director (At will)	1	1	1	1
Contract Staff Psychiatrists	8	8	7	7
Staff Psychiatrists (At will)	<u>0</u>	<u>0</u>	<u>5</u>	<u>5</u>
TOTAL PERMANENT &				

SALARIES AND EMPLOYEE BENEFITS (Continued)

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
CONTRACT PSYCHIATRISTS	9	9	13	13
<u>Extra Help</u>				
EH Crisis Intervention Specialist	0.00	0.00	0.50	0.50
EH Typist Clerk	0.00	0.00	0.80	0.80
EH Medical Records Tech	0.00	0.00	1.50	1.50
EH MH Worker	8.80	8.80	2.50	2.50
EH MH Clinician I/II	1.00	1.00	0.40	0.40
EH Psychiatric Staff RN	0.00	0.00	1.90	1.90
EH Licensed MH Worker	0.00	0.00	0.50	0.50
EH Housekeeping Attendant	0.50	0.50	2.00	2.00
EH Account Clerk I/II	0.00	0.00	1.00	1.00
EH A&D Services Worker/Counselor	0.10	0.10	0.00	0.00
EH Delivery Driver	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	10.90	10.90	11.10	11.10
TOTAL BUDGETED/APPROVED	274.90	266.90	259.10	259.10

Due to an administrative oversight, allocated and approved positions for FY 2001/02 and FY 2002/03, respectively, have been corrected as follows: Prior to 2001/02 (1) Licensed Clinical/Clinical Psychologist was changed from Variable Shift (VS) to Full time (FT); (1) Dual Diagnosis Specialist (Position #85) was switched from Alcohol and Drug to Mental Health; two (2) Employment and Training Specialist I/II (Positions #205, 206) were deleted; overall there are eight (8) Contract Staff Psychiatrists that have been allocated; and three (3) Crisis Intervention Specialists were allocated. On March 14, 2000 one (1) FT (Position #247) and one (1) VS (Position # 248) Crisis Intervention Specialist were added. The overall total for Crisis Interventions Specialists is FT five (5) and one (1) VS. On August 29, 2000 one (1) Licensed Clinical Psychologist (Position #110) was change from VS to FT.

During FY 2002/03 the Board approved the following: April 29, 2003 one (1) MH Compliance Officer (Position #289) was added for HIPPA compliance; and on March 11, 2003 the Board took action to change one (1) Typist Clerk I/II VS to FT (Position #242), this position is a Typist Clerk III.

For FY 2003/04 the Department is requesting to delete the following vacant positions: one (1) Managed Care Program Administrator; one (1) Mental Health Program Manager (Position #227); two (2) Licensed Clinical/Clinical Psychologist (Positions #156, 171); five (5) Mental Health Worker I/II (Positions #19, 114, 186, 283, 288); one (1) Account Clerk II (Position #213); one (1) Medical Records Technician (Position #287); one (2) Alcohol and Drug Program Manager (Positions #203, 261); one (1) Alcohol and Drug Prevention Specialist (Position #243); and three (3) Alcohol and Drug Counselor (Positions #105, 204, 256). One (1) Mental Health Clinician (Position #126) is being switched from Alcohol and Drug to Mental Health. One (1) Staff Psychiatrist and one (1) Mental Health Clinician are requested to be added pending further review at Final Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

Overall this category has decreased for FY 2003/04 due to several cost containment measures necessitated by reductions in funding and policy decisions which impact projected expenditure levels. Professional & Special Services is decreased due to contract reductions for services. Professional & Special Services Medical have increased to cover the costs of enhanced mental health services and psychotropic medications for inmates in the County correctional facilities. This is necessary to ensure the services meet the Title 15 Regulations and to meet jail and juvenile hall accreditation standards for correctional facility healthcare. Data Processing costs associated with implementation of and compliance with HIPAA regulations are

SERVICES AND SUPPLIES (Continued)

included. Additionally, youth treatment costs are expanded to support the new Youth Treatment Services facility established in FY 2002/03.

OTHER CHARGES

Overall this category has decreased for FY 2003/04. Targeted reductions include IMD beds, Day Treatment Socialization Services, and other residential placements.

INTRAFUND AND INTERFUND TRANSFERS

Overall this category has decreased for Operating Transfers relating to the payoff of Marie Green facility in FY 2002/03. Intrafund Transfers represent a combination of maintenance, addition and reduction of fund transfers. Among the reductions are CalWorks funding, and a General Services "Buyer" position. Existing Capital Improvement transfers are continued forward from prior Board of Supervisor approvals.

CAPITAL ASSETS

None.

REVENUE

Overall this category is estimated to remain at approximately the FY 2002/03 level. Reductions in funding include anticipated lower State Mental Health Realignment disbursements, elimination of State Special Education Pupil (SEP) allocations, and lower third party Medicare claim collections. Usage of current Realignment Trust Fund monies is targeted to offset much of these funding decreases. Other fundings continue such as State Managed Care, Federal Aid, Medi-Cal and Mental Health-Contracts. It is anticipated that Mental Health Department revenue budgets will require readjustment with adoption of the State budget. Such changes will be brought forward at County Final Budget Hearings.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	207,005	0	0	0
<b>GRAND TOTAL</b>	<b>0</b>	<b>207,005</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

FINAL BUDGET ADJUSTMENTS

45100      02-03 SCEAP Non County Hosp

Revenue

This category is increased for Interest and State Prop 99 to balance the budget unit.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

Revenues  
 \$9,600

\$9,600

## 2002/2003 – SCEAP NON-COUNTY HOSPITALS

### BUDGET UNIT 45100

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) 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 2002/03 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 receives funds to compensate for medical care given to program patients.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	0	0	0	0
<b>GRAND TOTAL</b>	0	0	0	0	0

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

## 2002/2003 - SCEAP PHYSICIAN-EMS SERVICES

### BUDGET UNIT 45200

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) 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 2002/03 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 2002/03 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 2003-2004

**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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	42,537	0	0	0
<b>GRAND TOTAL</b>	<b>0</b>	<b>42,537</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**FINAL BUDGET ADJUSTMENTS**

**45300**

**02-03 SCEAP Other Health Svcs**

**Revenue**

This category is increased in Interest to balance the budget unit.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**Revenues**

**\$1,000**

**\$1,000**

## 2002/2003 – SCEAP OTHER HEALTH SERVICES

### BUDGET UNIT 45300

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) 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 2002/03 SCEAP funds to be paid for identified medical services associated with Child Health and Disability exams.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	47,367	0	0	0
<b>GRAND TOTAL</b>	<b>0</b>	<b>47,367</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**FINAL BUDGET ADJUSTMENTS**

**45400 02-03 SCEAP EMSA SB 2132 HSA Funds**

**Revenue**

**Revenues**  
**\$6,000**

This category is increased for Interest and State Prop 99 to balance the budget unit.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**\$6,000**

## 2002/2003 - EMSA SB2132 HSA FUNDS

### BUDGET UNIT 45400

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) which appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. 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 2002/03 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 2003-2004

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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	81,208	0	0	0
<b>GRAND TOTAL</b>	<b>0</b>	<b>81,208</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**FINAL BUDGET ADJUSTMENTS**

**45500**

**02-03 EMSA SB 2132 PSA & UA FUNDS**

**Revenue**

**Revenues**  
**\$9,600**

This category is increased for Interest and State Prop 99 to balance the budget unit.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**\$9,600**

## 2002/2003 – EMSA SB2132 PSA & UA FUNDS

### BUDGET UNIT 45500

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) which appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. 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 2002/03 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 2003-2004

**CLASSIFICATION:**

FUNCTION - HEALTH AND SANITATION  
 ACTIVITY - HOSPITAL CARE

FUND - 1536  
 BUDGET UNIT # - 46600  
 UNIT TITLE - 03-04 SCEAP NON COUNTY HOSPITAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	0	225,393	225,393	225,393
<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>225,393</b>	<b>225,393</b>	<b>225,393</b>

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

## 2003/2004 – SCEAP NON-COUNTY HOSPITALS

### BUDGET UNIT 46600

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) 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 2003/04 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 receives funds to compensate for medical care given to program patients.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**CLASSIFICATION:**  
 FUNCTION - HEALTH AND SANITATION  
 ACTIVITY - HOSPITAL CARE

FUND - 1537  
 BUDGET UNIT # - 46700  
 UNIT TITLE - 03-04 SCEAP OTHER HEALTH SVCS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	0	79,135	79,135	79,135
<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>79,135</b>	<b>79,135</b>	<b>79,135</b>

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

## 2003/2004 – SCEAP OTHER HEALTH SERVICES

### BUDGET UNIT 46700

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) 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 2003/04 SCEAP funds to be paid for identified medical services associated with Child Health and Disability exams.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**CLASSIFICATION:**

FUNCTION - HEALTH AND SANITATION  
 ACTIVITY - HOSPITAL CARE

FUND - 1538  
 BUDGET UNIT # - 46800  
 UNIT TITLE - 03-04 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	0	61,129	61,129	61,129
<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>61,129</b>	<b>61,129</b>	<b>61,129</b>

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

## 2003/2004 – EMSA SB2132 HSA FUNDS

### BUDGET UNIT 46800

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) which appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. 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 2003/04 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 2003-2004

**CLASSIFICATION:**  
 FUNCTION - HEALTH AND SANITATION  
 ACTIVITY - HOSPITAL CARE

FUND - 1539  
 BUDGET UNIT # - 46900  
 UNIT TITLE - 03-04 EMSA SB 2132 PSA & UA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	0	111,304	111,304	111,304
<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>111,304</b>	<b>111,304</b>	<b>111,304</b>

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

## 2003/2004 – EMSA SB2132 PSA & UA FUNDS

### BUDGET UNIT 46900

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) which appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. 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 2003/04 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 2003-2004

**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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	264,803	1,482	0	0	0
<b>GRAND TOTAL</b>	<b>264,803</b>	<b>1,482</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## 2000/2001 – SCEAP NON-COUNTY HOSPITALS

### BUDGET UNIT 47600

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) 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 2000/01 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 2003-2004

**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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	19,631	6,804	0	0	0
<b>GRAND TOTAL</b>	<b>19,631</b>	<b>6,804</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## 2000/2001 – SCEAP PHYSICIAN-EMS SERVICES

### BUDGET UNIT 47700

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) 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 2000/01 SCEAP funds to be paid to physicians who contract with Merced County for medical care and for emergency care given to program patients.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	78,000	32,162	0	0	0
<b>GRAND TOTAL</b>	<b>78,000</b>	<b>32,162</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## 2000/2001 – SCEAP OTHER HEALTH SERVICES

### BUDGET UNIT 47800

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) 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 2000/01 SCEAP funds to be paid for identified medical services associated with Child Health and Disability exams.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	58,978	0	0	0
<b>GRAND TOTAL</b>	<b>0</b>	<b>58,978</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## 2000/2001 – EMSA SB2132 HSA FUNDS

### BUDGET UNIT 47900

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) which appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. 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 2000/01 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 2003-2004

**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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	72,407	31,031	0	0	0
<b>GRAND TOTAL</b>	<b>72,407</b>	<b>31,031</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## 2000/2001 – EMSA SB2132 PSA & UA FUNDS

### BUDGET UNIT 48000

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) which appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. 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 2000/01 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 2003-2004

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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	152,244	197,570	0	0	0
<b>GRAND TOTAL</b>	<b>152,244</b>	<b>197,570</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## 2001/2002 – SCEAP NON-COUNTY HOSPITALS

### BUDGET UNIT 48200

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) 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 2001/02 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 receives funds to compensate for medical care given to program patients.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	4,780	23,002	0	0	0
<b>GRAND TOTAL</b>	<b>4,780</b>	<b>23,002</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## 2001/0202 – SCEAP PHYSICIAN-EMS SERVICES

### BUDGET UNIT 48300

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) 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 2001/02 SCEAP funds to be paid to physicians who contract with Merced County for medical care given and for emergency care given to program patients. to program patients.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	19,557	35,283	0	0	0
<b>GRAND TOTAL</b>	<b>19,557</b>	<b>35,283</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## 2001/2002 – SCEAP OTHER HEALTH SERVICES

### BUDGET UNIT 48400

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) 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 2001/02 SCEAP funds to be paid for identified medical services associated with Child Health and Disability exams.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	62,780	0	0	0
<b>GRAND TOTAL</b>	<b>0</b>	<b>62,780</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## 2001/2002 – EMSA SB2132 HSA FUNDS

### BUDGET UNIT 49200

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) which appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. 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 2001/02 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 2003-2004

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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	34,097	76,878	0	0	0
<b>GRAND TOTAL</b>	<b>34,097</b>	<b>76,878</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## 2001/2002 – EMSA SB2132 PSA & UA FUNDS

### BUDGET UNIT 49300

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) which appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. 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 2001/02 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 2003-2004

CLASSIFICATION:  
 FUNCTION - HEALTH AND SANITATION  
 ACTIVITY - HOSPITAL CARE

FUND - 1515  
 BUDGET UNIT # - 49500  
 UNIT TITLE - MEDICAL ASSISTANCE PROGRAM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	644,120	673,468	862,008	862,008	860,250
SERVICES & SUPPLIES	4,170,483	4,191,896	4,453,642	4,453,642	4,453,474
OTHER CHARGES	-993	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	14,342	14,678	0	0	0
CAPITAL ASSETS	3,439	19,271	0	0	0
<b>GRAND TOTAL</b>	<b>4,831,391</b>	<b>4,899,313</b>	<b>5,315,650</b>	<b>5,315,650</b>	<b>5,313,724</b>

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

**FINAL BUDGET ADJUSTMENTS**

**49500 Medical Assistance Program**

**Appropriations**

**Salaries and Employee Benefits**

**(\$1,758)**

This category is decreased for salary adjustments, Management Group Life, and Retirement Health rates based on current information.

**Services and Supplies**

**(\$168)**

This category is decreased for Professional & Special Services - Other Facilities to balance the MAP budget. General Liability is adjusted based on current estimates.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$1,926)**

# MEDICAL ASSISTANCE PROGRAM

## BUDGET UNIT 49500

On November 1, 1982, Merced County accepted the transfer of the Medically Indigent Adult categories of Medical from the State of California through AB 799. At that time, Merced County established the Medical Assistance Program (MAP) to receive funds under AB8, the Medically Indigent Services Program (MISP), to pay the cost of medical services for this specific population as per the contract with the State Department of Health Services. In 1998, Proposition 99, the Tobacco Tax, resulted in funding from the State to the counties for the California Health Care for Indigents Program (CHIP) to help pay for the increasing costs of indigent health care. In Merced County, the CHIP program was renamed the State of California Extended Access Program (SCEAP). In 1990, Health Realignment, a combination of sales tax and vehicle license fees, was established to replace the AB8 funding mechanism. Merced County is required by Welfare and Institutions Code Section 17000 to provide health care services for indigents but is free to establish eligibility criteria, scope of benefits, service sites or providers, reimbursement rates etc. Between 1990 and 1996, the Section 17000 obligation was addressed through the MAP and SCEAP programs. Prior to 1996, these programs were collaboratively administered by both Merced Community Medical Center (MCMC) staff and Health Department staff. In 1996, administration of the entire indigent health care program and funds was transferred to the Health Department. In 1998, the budget unit was renamed Indigent Health Care Programs (IHCP) in recognition of the multiple programs and funding sources administered by the staff.

Payments to providers through this budget unit for health care services to jail inmates began in 1998 under the Jail Authorized Medical Services (JAMS) program and in 2000; the State Emergency Medical Services Appropriation (EMSA) was established to pay physicians for medical care. SB 12, the Emergency Medical Services (EMS) Fund was established in 1990 and is also administered through this program.

The Director of Public Health is responsible for administration of this budget unit.

## EXECUTIVE'S COMMENTS

In 1997, Merced Community Medical Center was leased to Sutter Health. The focal point of that lease was provision of health care to county indigents by Sutter without complete compensation by the County. In 2001, the hospital lease was transferred to Catholic Healthcare West (CHW) and the lease term extended for an additional 26 years with additional health care obligations. The IHCP Program and staff are integrated closely with daily clinical operations of the leased hospital and Health Department administration on lease related and indigent health care issues.

During FY 2001-02, responsibility for the day to day operation of the Jail Health Program was transferred from the Health Department to California Forensic Medical Group (CFMG), a privately owned company providing medical and dental services to inmates of the Merced County Adult Correctional facilities. The IHCP staff continues to process JAMS payments for inmate services with reimbursement from CFMG for those costs.

The Health Department budget assumptions revised the distribution formula for Health Realignment between the Health Department (budget unit 40000) and the Indigent Health Care Program (Budget Unit 49500) from 53% Health/47% IHCP to 55% Health/45% IHCP effective with adoption of the proposed budget.

There are no Net County Costs in this budget unit. 100% of program costs are subvented with Health Realignment, SCEAP, SB 12, JAMS and EMSA dollars.

## WORKLOAD INDICATORS

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
Eligibility Interviews	11,000	11,000	11,500	11,500
Treatment Authorizations	2,600	2,800	3,000	3,500
Referrals	2,100	2,200	2,300	2,400
MAP Claims Processed	60,000	65,000	70,000	80,000
SCEAP Claims Processed	6,500	7,000	7,000	7,000

SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
Indigent Health Care				
Programs Administrator	1	1	1	1
Utilization Review Analyst	1	1	2	2
Support Services Analyst I/II	2	2	2	2
Medical 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	2	2	2	2
TOTAL FULL-TIME & VS	15	15	16	16
<u>Extra Help</u>				
EH Medical Claims Clerk	0.50	0.50	0.50	0.50
TOTAL FTE	0.50	0.50	0.50	0.50
TOTAL BUDGETED/APPROVED	15.50	15.50	16.50	16.50

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

One (1) additional Utilization Review Analyst position is requested and recommended to properly and adequately handle the workloads. A single Analyst currently functions in the program to review and act upon all treatment authorization requests, liaison with the medical community on individual patient issues and maintain clinically related statistics. The single incumbent routinely accrues 5-10 hours per week of overtime and an additional nurse from the Health Department has been temporarily assigned to assist with the workload approximately 15 hours per week.

SERVICES AND SUPPLIES

This category is increased. Various accounts are adjusted to reflect cost trends and actual usage particularly physician consultants and outside facilities. Certain types of medical care and specialists are not available in Merced County and eligible patients must be referred to health care providers outside of the County. Mercy Medical Center Merced receives 19% of the total Health Realignment received by the County and that account has been increased in anticipation of an increase in overall Health Realignment revenue.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is reduced due to the pay off of the CSAC-COP loan for the long term debt of the new health building.

CAPITAL ASSETS

None.

REVENUE

Realignment is the primary source of revenue for this budget unit and is budgeted above the FY 2002-03 level based upon an anticipated improvement in actual receipts. Prop 99 revenue is budgeted at the FY 2002-03 level. Health fees accounts for reimbursement from CFMG for Jail Authorized Medical services. The amount of Health Realignment anticipated in FY 2003-04 requires a revision in the formula distribution between the Health Department and IHCP. The FY 2002-03, and past years, formula has been 47% to IHCP and 53% to Health. The FY 2003-04 proposed budget requires the formula to be 45% IHCP and 55% Health. This formula should provide sufficient funds to both budget units to meet operational requirements. Mercy Medical Center Merced, under terms of the lease agreement, receives 19% of the total Health Realignment received by the County in both IHCP and Health paid through the IHCP budget unit.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**PUBLIC ASSISTANCE FUNCTION**

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - ADMINISTRATION

FUND - 1010  
 BUDGET UNIT # - 50000  
 UNIT TITLE - HUMAN SERVICES AGENCY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	23,279,688	25,627,201	29,843,174	29,843,174	29,911,642
SERVICES & SUPPLIES	26,206,056	26,549,131	24,171,110	24,171,110	24,319,212
OTHER CHARGES	3,744,534	3,762,816	5,030,938	5,030,938	4,811,116
INTRAFUND & INTERFUND TRANSFERS	-354,856	264,529	-44,090	-44,090	-58,237
CAPITAL ASSETS	461,717	649,493	346,770	346,770	346,770
<b>GRAND TOTAL</b>	<b>53,337,139</b>	<b>56,853,170</b>	<b>59,347,902</b>	<b>59,347,902</b>	<b>59,330,503</b>

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

**FINAL BUDGET ADJUSTMENTS**

**50000 Human Services Agency**

Appropriations

Salaries and Employee Benefits

\$68,468

This category is adjusted for staffing changes, Management Group Life, and Retirement Health rates based on current information.

Services and Supplies

\$148,102

This category is increased for Professional and Special Services, the Linkages program, and the augmentation of the PSSF Funding. Increases in Consultations and Utilities are for Livescan fees and leased space. Communications is decreased based on a T1 line not being installed. Travel is reduced based on current information.

Other Charges

(\$219,822)

This category is reduced based on lower estimated growth rates for IHSS Vendor payments.

Intrafund & Interfund Transfers

(\$14,147)

This category is adjusted for Intrafund Transfer In to reflect revised estimates for reimbursement of staff in Linkages and other programs.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

(\$17,399)

Revenue

Revenues

\$186,044

This category is increased for State Public Assistance, State Aid Child Abuse, and Neglect and Federal Public Assistance in appropriations and current estimates.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

\$186,044

# HUMAN SERVICES AGENCY

## BUDGET UNIT 50000

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.

## DEPARTMENT'S COMMENTS

The Governor's Budget Proposal for Social Services funding is uncertain. The proposal, that lacks legislature support, proposes to shift the responsibility of the historical state match of funding to counties. The proposed budget has been submitted based on current law with a very conservative approach.

The County experienced reductions to funding sources during mid-year 2002/2003. This has caused reductions to contracted services primarily associated with CalWORKs service delivery that are continuing in FY 2003/04. The department has reduced expenditures in the development of this budget by \$12,271,000 or 10.52% from 2002/2003 budgeted levels; however, there are issues in the form of programmatic, contractual and caseload growth requirements in 2003/2004 which have negated much of the savings. The issues are as follows: salary increases due to contractual agreements and increases in insurance costs (\$1,920,000); increased caseload/hours of service anticipated in In-Home Supportive Services (19.1% growth for total of \$606,000 increase); C-IV Project implementation which is a contractual obligation with 100% (associated) state and federal funding (\$1,908,000); a full year operation of Public Authority as opposed to 1/2 year in prior year (\$141,000). This budget assumes \$1,474,000 in TANF incentive dollars, which under current law would be available at 100% subvention; however, if the revenue becomes unavailable, there is a plan to reduce that same amount in expenditures.

Uncontrollable costs increased \$6,099,000 over last year's budget; therefore, the overall budget has been reduced \$6,172,000. The county share of IHSS increased by \$606,000, the overall county share of the initial budget increased by only \$45,000.

## WORKLOAD INDICATORS

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>PROJECTED</u>	<u>2003/04</u> <u>ESTIMATED</u>
<u>ELIGIBILITY SERVICES PROGRAMS</u>				
CASELOAD (Unduplicated) Monthly Average				
TANF FG-U	6,222	5,880	5,774	5,605
TANF FC	438	427	515	564
Food Stamps	8,209	8,809	8,300	8,000
Medi-Cal Only	12,724	16,039	18,800	19,500
General Assistance	61	82	81	90
Aid to Refugees	0	0	0	0
Adoptions Assistance	<u>309</u>	<u>328</u>	<u>355</u>	<u>360</u>
Total	27,963	31,565	33,825	34,119

WORKLOAD INDICATORS (Continued)

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>PROJECTED</u>	2003/04 <u>ESTIMATED</u>
<u>SOCIAL SERVICES Programs</u>				
CASELOAD Monthly Average				
In Home Supportive Services	1,975	1,944	1,956	2,052
Adult Protective Services (yearly)	2,670	2,775	2,224	2,500
Child Welfare Services	1,368	1,514	1,478	1,618
Public Guardian/Cons/Administrator	362	368	316	307

SPECIAL INVESTIGATIONS UNIT

Investigations Completed	1,945	2,162	2,700	2,856
District Attorney Referrals	435	343	400	400
Allegations Unfounded	1,077	856	1,080	1,124

SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
<u>ADMINISTRATION:</u>				
Director HSA	1	1	1	1
Deputy Director HSA	1	1	1	1
Staff Services Manager-Automation Support	1	1	1	1
Staff Resources Manager HSA	1	1	1	1
Staff Svcs. Analyst I/II	11	11	7	7
Staff Fiscal Analyst	0	0	3	3
Staff Personnel Analyst	0	0	1	1
Network Systems Support Analyst HSA	6	6	6	6
Fiscal Svcs. Supervisor HSA	3	3	3	3
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
Account Technician	4	4	4	4
Account Clerk III	7	7	7	7
Account Clerk I/II	6	6	6	6
Sup. Computer Applications Asst.	1	1	0	0
Supervising Software Applications Asst.	0	0	1	1
Software Application Assistant I/II	6	6	6	6
Software Application Assistant I/II VS	2	2	2	2
Facility Maintenance Assistant	1	1	1	1
Facility Assistant	1	1	1	1
Janitors	3	3	3	3
Telephone Operator	2	2	2	2
Administrative Program Manager	3	3	3	3
Administrative Program Supervisor	5	5	5	5
Supervising Legal Clerk	1	1	1	1
Legal Clerk I/II	5	5	5	5
Support Services Assistant	5	5	6	6
Typist Clerk III	4	4	3	3
Registration/Information Assistant	8	8	8	8
Office Assistant I/II	20	20	20	20
Vet Claims Representative Supervisor	1	1	0	0
Vet Claims Representative I/II	1	1	0	0
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

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2001/02	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
C-IV Deputy Project Manager	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS (ADMIN)	128	128	126	126

ELIGIBILITY:

Deputy Director HSA	1	1	1	1
Program Manager Eligibility Services	2	2	2	2
Staff Services Analyst I/II	1	1	1	1
Program Evaluation Supervisor	1	1	1	1
Supervising Family Assistance Rep.	13	13	13	13
Family Assistance Representative III	28	28	28	28
Family Assistance Representative I/II	118	118	118	118
Secretary I/II	1	1	1	1
Registration/Information Assistant	4	4	4	4
Office Assistant I/II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS (ELIG)	171	171	171	171

SOCIAL SERVICES:

Deputy Director HSA	1	1	1	1
Social Services Program Admin.	2	2	2	2
Staff Services Analyst I/II	1	1	1	1
Supervising Social Worker II	12	12	12	12
Social Worker IV-A/IV-B	45	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	5	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)	108	108	108	108

EMPLOYMENT SERVICES:

Deputy Director HSA	1	1	1	1
E&T Program Administrator	2	2	2	2
Staff Services Analyst I/II	3	3	3	3
MIS Technician I/II	1	1	1	1
Supervising E&T Worker	8	8	8	8
E&T Worker III	11	11	11	11
E&T Worker I/II	65	59	59	59
Secretary I/II	1	1	1	1
Vet Claims Rep Supervisor	0	0	1	1
Vet Claims Rep I/II	0	0	1	1
Accounting Technician	1	1	1	1
Registration/Information Assistant	2	2	2	2
Typist 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 (GAIN)	97	91	93	93

ADULT PROTECTIONPUBLIC GUARDIAN/CONSERVATOR:

Social Services Program Administrator	1	1	1	1
Supervising Social Worker II	2	2	2	2
Social Worker III	17	17	17	17
Social Worker I/II	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
<b>Management System</b>				
Technician I (Level I only)	5	5	5	5
Fiscal Services Supervisor - HSA	1	1	1	1
Staff Services 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	1	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	 538	 532	 532	 532
<b>Extra Help:</b>				
EH Social Worker I/II/III/IV	1.30	1.40	1.18	1.18
EH Family Assistance Representative I/II/III	.75	.75	.75	.75
EH Supervising Family Assistance Representative	.25	.25	.25	.25
EH Office Assistant I/II	.53	1.05	.77	.77
EH Janitor	.17	.17	.42	.42
EH E&T Worker	.26	.26	.00	.00
EH Special Projects Co-coordinator	.38	.38	.44	.44
EH Account Clerk I/II/III	.97	.23	.30	.30
EH Typist Clerk III	0.00	0.00	.19	.19
EH Legal Clerk I/II	<u>.22</u>	<u>.22</u>	<u>.22</u>	<u>.22</u>
TOTAL FTE	4.83	4.71	4.52	4.52
 TOTAL BUDGETED/APPROVED	 542.83	 536.71	 536.52	 536.52

During FY 2002/03, three (3) Staff Services Analysts (Positions # 257,259, 483) were reclassified to Staff Fiscal Analysts and one (1) Staff Service Analyst (Position #12) was reclassified to a Staff Personnel Analyst to better define their job responsibilities. An amended job specification and title change for a Supervising Software Applications Assistant, from a Supervising Computer Applications Assistant (Position #483), was approved. The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes. Extra Help is decreased based on fiscal constraints.

The department has requested to review a Family Assistance Representative II – Overpayments/Overissuance and an Office Assistant II assigned to Social Services. This request is not recommended pending further review at Final hearings.

SERVICES AND SUPPLIES

Overall, this category decreased primarily due to Professional & Special Services contracts based on current expenditure trends and anticipated reductions in funding. Transportation & Travel is increased based on unusually high travel expenditures anticipated due to staff travel related to C-IV system testing. General Liability Insurance is increased based on current and projected Countywide claims. Food Stamp Liability costs increased due to the implementation of Electronic Benefit Transfer (EBT).

OTHER CHARGES

Overall this category has increased significantly for In-Home Supportive Services (IHSS) Vendor Payments based on data indicating an increase in the number of Provider hours.

INTRAFUND AND INTERFUND TRANSFERS

There is a decrease in the anticipated Cost Applied funds due to the termination of the Answers Benefiting Children (ABC) grant program and elimination of space sharing agreements. Intrafund Transfers-In is increased

INTRAFUND AND INTERFUND TRANSFERS (Continued)

based on cost of anticipated CIP projects.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85006	10 Automobiles, Full-sized	\$220,000	\$220,000	\$220,000
85007	1 Phone System Trunk Card	4,210	4,210	4,210
85008	1 Workstation Component Upgrades	8,320	8,320	8,320
85009	1 Workstation Components	2,825	2,825	2,825
85010	1 Workstation, Leadworker	3,500	3,500	3,500
85011	3 Workstations, Offices	3,861	3,861	3,861
85012	1 Workstation Redesign (Los Banos)	42,054	42,054	42,054
85013	10 Computers	30,000	30,000	30,000
85015	3 Computers	9,000	9,000	9,000
85016	3 LaserJet Printers	9,000	9,000	9,000
85018	4 Network/Automation Equipment	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>
	Total	\$346,770	\$346,770	\$346,770

The following capital assets are requested by the department pending further review at Final Budget. The (10) automobiles are replacements for vehicles used in daily operations. The (1) Trunk Card allows for phone system expansion. The (1) Workstation component upgrades are for replacement and ergonomic needs. The (1) Workstation components are for additional storage. The (1) Workstation-Leadworker is for reconfiguration of seating for communication lead where no seating in area exists. The (3) Workstations-Office is for three new Social Workers pending allocation. The (1) Workstation- Outstation is for addressing workstation space needs and electrical retrofit in Los Banos. The (10) Computers are for replacements when costs to repair, build and/or upgrade outweigh purchase price. The (3) Computers are to accommodate three new Social Workers pending allocation. The (3) Printers-LaserJet SI is to replace printers that have exceeded their expected lifecycle. The (4) Network/Automation equipment is needed to assure connectivity throughout the agency and outstations.

REVENUE

Overall, this category is decreased based on estimates for State Public Assistance Administration, Public Assistance-Realignment, and Federal Public Assistance Administration. Other Revenue is decreased based on anticipated revenue for interest on Public Guardian/Conservator Funds. Revenues for C-IV Project are increased based on increased appropriations. Estate Fee-Public Guardian, Estate Fee-Public Administrator and Sale of Fixed Assets are projected to increase based on year-end collections. 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.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - ADMINISTRATION

FUND - 1010  
 BUDGET UNIT # - 50500  
 UNIT TITLE - IHSS PUBLIC AUTHORITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	0	72,559	209,439	209,439	208,893
SERVICES & SUPPLIES	0	58,460	189,860	189,860	205,712
CAPITAL ASSETS	0	7,799	0	0	0
<b>GRAND TOTAL</b>	<b>0</b>	<b>138,818</b>	<b>399,299</b>	<b>399,299</b>	<b>414,605</b>

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

**FINAL BUDGET ADJUSTMENTS**

**50500 IHSS Public Authority**

*Appropriations*

**Salaries and Employee Benefits**

(\$546)

This category is decreased for Management Group Life and Retirement Health rates based on current information.

**Services and Supplies**

\$15,852

This category is increased for Memberships to cover reproduction rights to Caregiver Assistance Newsletter, Professional and Special Services for expenditures with Leibert Cassidy, and Special Department Expense for provider and consumer training to manage risks for accidents and workers compensation. Household Expense, Office Expense, and Professional and Special Services-Administrative Services are reduced based on revised estimates.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

\$15,306

**Revenue**

*Revenues*

\$14,307

This category is increased overall in Federal Other based on adjustments in the Federal participation rate.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

\$14,307

# IHSS PUBLIC AUTHORITY

## BUDGET UNIT 50500

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 the IHSS Public Authority, governed by the IHSS Governing Board, 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.

## DEPARTMENT'S COMMENT

The Public Authority was established on November 4, 2002 and became operational in December 2002. The contract between the County and the Public Authority for administration and staffing of the IHSS program is in place. The IHSS Advisory Committee continues to address policies and procedures regarding the Public Authority. The IHSS Public Authority includes an increase in expenditures and revenue over FY 2002/03, as this is the first full year of operations.

## SALARIES AND EMPLOYEE BENEFITS

	2001/02	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
IHSS Public Authority Manager	0	1	1	1
Management Information/Systems Technician I	0	2	2	2
Registration/Information Assistant	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	0	4	4	4
TOTAL BUDGETED/APPROVED	0	4	4	4

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 requirements for the allocation of workers' compensation charges.

## SERVICES AND SUPPLIES

Overall this category is increased due to the IHSS PA being fully operational for a twelve-month period. Office expense and software decreased as they included start-up expenses in FY 2002/03. Insurance Other increased to cover the cost of the premium for third party liability insurance and the deductible for three incidents. Travel was increased to include overnight and day trips to Public Authority Council meetings held throughout the State.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

## REVENUE

Overall, this category reflects an increase due to cost estimates for full year charges. The County sharing ratio is estimated to be 21.96%. This ratio is composed of 35% of the nonfederal expenses and is determined by the number of IHSS provider hours in the Personal Care Services Program (federal participation) and the Residual Program (no federal participation).

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - AID PROGRAMS

FUND - 1010  
 BUDGET UNIT # - 51000  
 UNIT TITLE - ASSISTANCE TO THE NEEDY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
OTHER CHARGES	51,146,351	50,832,067	50,481,317	50,481,317	54,120,238
<b>GRAND TOTAL</b>	<b>51,146,351</b>	<b>50,832,067</b>	<b>50,481,317</b>	<b>50,481,317</b>	<b>54,120,238</b>

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

FINAL BUDGET ADJUSTMENTS

51000 Assistance to the Needy

Appropriations

Other Charges

\$3,638,921

This category is increased in Aid for Dependent Children for Foster Care based on current trends.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

\$3,638,921

Revenue

Revenues

\$4,043,328

This category is increased based on current trends in Federal and State Aid for Public Assistance, and a 10% transfer of Mental Health Realignment Trust Fund revenues to Public Assistance Realignment Trust Fund to support the Social Services programs.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

\$4,043,328

## ASSISTANCE TO THE NEEDY

### BUDGET UNIT 51000

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 73.97%, state funded at 23.52% 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 5.75% caseload increase and no rate increase.
  2. Foster Homes: State funding, 40%; **local share 60%**. Projection is based on a 8.41% 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 8.16% caseload increase and no rate increase.
  4. Institution placements by HSA: State funding, 40%; **local share, 60%**. Projection based on an 24.01% 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 3.15% caseload increase and no rate increase.
  6. Institution placements by Probation Department: State funding, 40%; **local share, 60%**. Projection is based on a 18.39% caseload increase and no rate increase.
  7. Institution placements by Probation Department: **Local share, 100%**. Projection is based on an average caseload of 1 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 1.5 per month and no rate increase.
  9. Placements--By HSA All County Cost: Projection is based on an average caseload at 2.50 per month and no rate increase.
  10. Camp Placement by Probation Department: Local Share, 100%. Projection is based on an average caseload of 6 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 163.12% 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.

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 13.50 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 has been eliminated by the state in FY2002/2003.
- F. Aid to Adoptions: This program is federally funded at 40.20%, state funded at 44.85% with the local share at 14.95%. The projection is based on no COLA and 7.37% 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 a decreased level based on decreased appropriations.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - GENERAL RELIEF

FUND - 1010  
 BUDGET UNIT # - 53000  
 UNIT TITLE - AID TO INDIGENTS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
OTHER CHARGES	246,511	244,932	251,906	251,906	251,906
INTRAFUND & INTERFUND TRANSFERS	-7,500	0	0	0	0
<b>GRAND TOTAL</b>	<b>239,011</b>	<b>244,932</b>	<b>251,906</b>	<b>251,906</b>	<b>251,906</b>

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

## AID TO INDIGENTS

### BUDGET UNIT 53000

This budget unit accounts for the aid and services provided 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 increase of 7.45%.
- B. Workfare: This component provides continuing grants to recipients who are able to "work out" their grants. This is projected to increase 37.67%.
- 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 2.09% caseload decrease.
- 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 FY 2002/2003.

### 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 decreased.

### POLICY IMPLICATIONS

None.

### VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - OTHER ASSISTANCE

FUND - 1010  
 BUDGET UNIT # - 55000  
 UNIT TITLE - DEPT OF WORKFORCE INVESTMENT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	5,622,112	5,588,297	4,645,719	4,645,719	4,770,615
SERVICES & SUPPLIES	1,562,173	1,396,087	1,416,200	1,416,200	1,462,972
OTHER CHARGES	243,158	350,036	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-2,915,451	-2,480,698	-1,627,532	-1,627,532	-1,819,991
CAPITAL ASSETS	7,243	25,866	0	0	0
<b>GRAND TOTAL</b>	<b>4,519,235</b>	<b>4,879,588</b>	<b>4,434,387</b>	<b>4,434,387</b>	<b>4,413,596</b>

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

**FINAL BUDGET ADJUSTMENTS**

**55000**

**Department of Workforce Investment**

**Appropriations**

**Salaries and Employee Benefits**

**\$124,896**

This category is increased based on a contract with HSA for the Independent Living Program. Management Group Life and Retirement Health rates are decreased based on current information.

**Services and Supplies**

**\$46,772**

This category is increased overall for Special Department Expense based on service fees in a case management contract with Fresno County. Increases are estimated in Office Expense based on funding from the State for Rapid Response activities and Professional and Special Services-Contractual Agreements to cover a contract with Merced College for training classes. The Cost Allocation is reduced based on the Countywide cost plan. Data Processing, Communications, and Utilities are reduced based on revised estimates.

**Intrafund & Interfund Transfers**

**(\$192,459)**

This category is adjusted in Intrafund Transfer In for the Independent Living Program for services, supplies, computer and communication costs contracted with HSA. A Memorandum of Understanding with the County Agriculture Commissioner are estimated for the sublease of space by Weights and Measures.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$20,791)**

**Revenue**

**Revenues**

**(\$20,791)**

This category is decreased for State Other due to the contract with HSA. Other Revenue is increased based on the contract with Merced College and funds to be received from the California Wellness Foundation.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**(\$20,791)**

# DEPARTMENT OF WORKFORCE INVESTMENT

## BUDGET UNIT 55000

The Department of Workforce Investment (DWI) was established to provide access to information, referral, supportive services, training and job placement services to Merced County residents. DWI utilizes funds from the Federal Workforce Investment Act (WIA) and other related funding sources that come through the Board of Supervisors and the Workforce Investment Board. Services are provided to special target groups (youth and adults) who are economically disadvantaged, laid off, unemployed and on public assistance. WIA also provides a trained workforce for employers in Merced County. The authority to conduct and subcontract grant 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 (WIB), effective July 1, 2000.

## EXECUTIVE'S COMMENT

On August 7, 1998, the President signed Public Law 105-220, known as the Workforce Investment Act (WIA). The WIA consolidated over 60 federal training programs into three (3) block grants to the states. During FY 1999/00, the Board and the State approved the Workforce Investment Board and the Merced Youth Council. The Board established a Workforce Investment Board/Chief Local Elected Officials (WIB/CLEO) Agreement for oversight of the County's WIA and aligned programs.

DWI has been designated by the Board to administer programs, and through the WIB/CLEO, provide staff to the WIB. Additionally, the Board and the WIB have jointly designated the Department to serve as the One-Stop operator for WIA services. The Merced County Workforce Investment Area has been redesignated for an additional 3 years based on successful performance. The local WIB has been redesignated for another year based on the area's performance and compliance with WIB membership criteria. The Department is involved in services to address welfare reform as well as economic development needs.

## WROKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
<b>55010/CalWORKS</b>				
Participants	2688	2375	2675	2375
Expenses	\$1,893,032	\$1,964,103	\$2,217,006	\$1,959,050
<b>55100/WIA Youth</b>				
Participants	765	1245	1167	1167
Expenses	\$1,045,586	\$1,745,148	\$2,286,740	\$2,877,111
<b>55200/WIA Adults</b>				
Participants in Universal Services	2358	2840	2836	1300
Participants enrolled in WIA	214	284	292	292
Expenses	\$2,333,018	\$2,440,946	\$2,424,795	\$3,056,931
<b>55300/WIA Dislocated Workers</b>				
Participants in Universal Services	2554	2160	2174	1300
Participants enrolled in WIA	233	216	224	224
Expenses	\$2,949,688	\$2,606,570	\$2,432,633	\$3,056,931
<b>Total</b>	<b>\$8,221,324</b>	<b>\$8,756,767</b>	<b>49,361,174</b>	<b>\$10,950023</b>

## SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
DWI Director	1	1	1	1
Assistant DWI Director	1	1	1	1
Operations Officer-DWI	1	1	1	1
Program Manager-DWI	7	7	5	5
Special Projects Manager	0	0	1	1
Project Development Manager	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2001/02	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Automation Systems Analyst I/II	2	2	2	2
E&T Analyst I/II	6	6	5	3
Support Services Analyst	2	2	2	2
Customer Services Representative	1	1	1	0
Supervising E&T Specialist	7	7	7	5
E&T Specialist I/II	54	46	43	28
Marketing/Public Relations Specialist	1	1	1	1
Staff Services Analyst I/II	2	2	2	0
Secretary III	1	1	1	1
Secretary I/II	1	1	1	1
Vocational Assessment Coordinator	1	1	0	0
Assessment Technician III	2	2	2	2
Assessment Technician I/II	16	16	13	10
Fiscal/MIS Supervisor	1	1	1	1
MIS Technician I/II	5	5	4	3
Typist Clerk III	4	4	4	4
Typist Clerk III VS	0	0	1	0
Typist Clerk I/II	<u>4</u>	<u>5</u>	<u>3</u>	<u>2</u>
TOTAL FULL-TIME & VS	121	114	103	75
<u>Extra Help</u>				
EH E&T Analyst I	.50	.50	.50	.50
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	.50	.50
EH Assessment Technician I	.50	.50	.50	.50
EH E&T Specialist I	3.00	3.00	2.00	2.00
EH Student Intern	<u>1.00</u>	<u>1.00</u>	<u>.00</u>	<u>.00</u>
TOTAL FTE	7.00	7.00	4.50	4.50
TOTAL BUDGETED/APPROVED	128.00	121.00	107.50	79.50

During FY 2002/03 one (1) Typist Clerk I/II, (Position #111) was changed to a Typist Clerk III VS to support the GEAR-UP Merced Project. A Reduction in Force was approved by the Board involving these seven (7) positions: one (1) Assessment Technician (Position #19); and six (6) Employment and Training Specialists, (Positions #37, 55, 57, 64, 66, 107). Due to decreased funding and fiscal constraints eleven (11) vacant positions are requested to be deleted: one (1) Typist Clerk I/II (Position #139); one (1) Management Info Systems Technician (Position #45); one (1) Employment and Training Analyst (Position #129); one (1) Program Manager (Position #78); one (1) Assessment Vocational Assessment Coordinator (Position #127); three (3) Employment and Training Specialists (Positions #51, 54, 61); and three (3) Assessment Technicians (Positions #20, 47, 137). Due to future funding reductions, a Reduction in Force of the following nine (21) positions will be brought forth at Final Budget: one (1) Typist Clerk I/II (Position #35); two (2) Assessment Technician I/II (Positions #96, 97); one (1) Typist Clerk III (Position #111); two (2) Supervising Employment and Training Specialist (Positions #75, 124); two (2) Employment and Training Analyst (Position 93, 94); nine (9) Employment and Training Specialist (Positions #.12, 53, 56, 59, 62, 63, 106, 110, 121), one (1) MIS Technician (Position #85); two (2) Staff Services Analyst I/II (Position #103, 113); and, one (1) Customer Service Representative (Position #86).

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

This category has decreased overall based on a reduction in funding to support the appropriation line items in this section. Professional and Special Services-Contractual Agreements have increased based on a contract with HSA.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

The expenses of the CalWORKS program are cost applied to the Human Services Agency which in turn receives revenue for the program from the State.

CAPITAL ASSETS

None.

REVENUE

The Department of Workforce Investment is 100% State and Federal funded. Revenue has decreased based on decreased appropriations and current funding information, with possible adjustments at Final Budget.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**CLASSIFICATION:**  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - OTHER ASSISTANCE

FUND - 1581  
 BUDGET UNIT # - 55100  
 UNIT TITLE - D W I-WIA-YOUTH

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	0	2,247,978	2,247,978	2,240,781
OTHER CHARGES	1,382,295	3,525,782	0	0	0
<b>GRAND TOTAL</b>	<b>1,382,295</b>	<b>3,525,782</b>	<b>2,247,978</b>	<b>2,247,978</b>	<b>2,240,781</b>

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

**FINAL BUDGET ADJUSTMENTS**

**55100      DWI-WIA-Youth**

**Appropriations**

**Services and Supplies**

**(\$7,197)**

This category is decreased for Professional and Special Services-Data Processing, Special Department Expense, and an adjustment to balance the budget unit based on revised estimates.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$7,197)**

**Revenues**

**Revenue**

**(\$6,000)**

Federal Other is decreased based on reduction in appropriations.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**(\$6,000)**

# WIA YOUTH

## BUDGET UNIT 55100

The Workforce Investment Act (WIA) replaced funding for the Joint Training Partnership Act (JTPA) and other federal programs effective July 1, 2000. This budget unit was established in FY 2000/01 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.

## SERVICES AND SUPPLIES

This category is established for: Professional & Special Services for vendor payments, Professional & Special Services-Data Processing for Youth Website, Special Department Expense for Youth Council, Marketing and Materials and Transportation and Travel for Youth Council Conferences.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

## REVENUE

This program is 100% Federal funded and is budgeted based on current funding notifications.

## POLICY IMPLICATIONS

None.

## VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - OTHER ASSISTANCE

FUND - 1582  
 BUDGET UNIT # - 55200  
 UNIT TITLE - D W I-WIA ADULTS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	17,840	4,088	6,591	6,591	6,594
SERVICES & SUPPLIES	24	18	30,056	30,056	30,056
OTHER CHARGES	634,573	577,046	580,000	580,000	423,400
CAPITAL ASSETS	43,592	1,072	0	0	0
<b>GRAND TOTAL</b>	<b>696,029</b>	<b>582,224</b>	<b>616,647</b>	<b>616,647</b>	<b>460,050</b>

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

**FINAL BUDGET ADJUSTMENTS**

**55200      DWI-WIA-Adults**

**Appropriations**

**Salaries and Employee Benefits**

\$3

This category is increased for extra help.

**Other Charges**

(\$156,600)

This category is decreased for Contract-WIA Training based on the State impacts.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$156,597)**

**Revenue**

**Revenues**

This category is decreased in State-Other based on current information.

(\$153,261)

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

**(\$153,261)**

# WIA ADULTS

## BUDGET UNIT 55200

The Workforce Investment Act (WIA) will replace funding for the Joint Training Partnership Act (JTPA) and other federal programs effective July 1, 2000. This budget unit was established in FY 2000/01 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 is established for Professional & Special Services-Contractual Agreements and Special Department Expense-Other to better allocate expenses for State reporting. General Liability is decreased based on current and projected countywide claims.

## OTHER CHARGES

Contract-JPTA Training is decreased based on funding reductions. Funding for this category is based on funding notifications.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

## REVENUE

This program is 100% Federal funded and is budgeted based on current funding notifications.

## POLICY IMPLICATIONS

None.

## VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	27,539	759	6,591	6,591	6,593
SERVICES & SUPPLIES	39	1	30,056	30,056	30,056
OTHER CHARGES	467,048	378,151	375,000	375,000	258,242
CAPITAL ASSETS	99,646	3,789	0	0	0
<b>GRAND TOTAL</b>	<b>594,272</b>	<b>382,700</b>	<b>411,647</b>	<b>411,647</b>	<b>294,891</b>

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

**FINAL BUDGET ADJUSTMENTS**

**55300      DWI-WIA-Dislocated Workers**

*Appropriations*

**Salaries and Employee Benefits**

This category is increased for extra help.

\$2

**Other Charges**

This category is decreased for Contract-WIA Training based on fiscal constraints.

(\$116,758)

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

(\$116,756)

**Revenue**

This category is decreased in State-Other based on the State impacts.

*Revenues*

(\$101,248)

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

(\$101,248)

# WIA STATE DISLOCATED WORKERS

## BUDGET UNIT 55300

The Workforce Investment Act (WIA) replaced funding for the Joint Training Partnership Act (JTPA) and other federal programs effective July 1, 2000. This budget unit was established in FY 2000/01 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 is established for Professional & Special Services-Contractual Agreements to better allocate expenses for State reporting. General Liability is decreased based on current and projected countywide claims.

## OTHER CHARGES

Contract-JPTA Training is decreased based on funding reductions. Funding for this category is based on funding notifications.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

## REVENUE

This program is 100% Federal funded and is budgeted based on current funding notifications.

## POLICY IMPLICATIONS

None.

## VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - OTHER ASSISTANCE

FUND - 1580  
 BUDGET UNIT # - 57600  
 UNIT TITLE - WELFARE TO WORK

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	533,027	1,639	0	0	0
SERVICES & SUPPLIES	1,115	0	0	0	0
OTHER CHARGES	149,394	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-316,414	0	0	0	0
<b>GRAND TOTAL</b>	<b>367,122</b>	<b>1,639</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## WELFARE TO WORK

### BUDGET UNIT 57600

In previous years, this budget unit tracked the Economic Dislocation and Worker's Adjustment Assistance Act (EDWAA), an amendment to Joint Training Partnership Act (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 JTPA and other federal programs effective July 1, 2000. Budget Unit 55300 Dislocated Workers was established in FY 2000/01 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 2000/01. Due to State fiscal constraints, grant funding for this program will end June 30, 2003.

### WORKLOAD INDICATORS

See Budget Unit 55000.

### 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 2003-2004

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - OTHER ASSISTANCE

FUND - 1010  
 BUDGET UNIT # - 59000  
 UNIT TITLE - AREA AGENCY ON AGING

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	254,931	290,327	353,000	353,000	363,560
SERVICES & SUPPLIES	618,281	795,496	712,960	712,960	730,555
OTHER CHARGES	570,336	526,561	530,324	530,324	528,991
INTRAFUND & INTERFUND TRANSFERS	0	0	-23,359	-23,359	-23,501
CAPITAL ASSETS	7,355	20,324	0	0	0
<b>GRAND TOTAL</b>	<b>1,450,903</b>	<b>1,632,708</b>	<b>1,572,925</b>	<b>1,572,925</b>	<b>1,599,605</b>

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

FINAL BUDGET ADJUSTMENTS

59000 Area Agency on Aging

Appropriations

Salaries and Employee Benefits

\$10,560

This category is increased for an Extra Help Community Workers as part of the Long-Term Care Consumer Protection Initiative. Management Group Life and Retirement Health rates are decreased based on current information.

Services and Supplies

\$17,595

This category is increased for Office Expense, Small Computer Equipment, Professional and Special Services-Advertising, and Special Department Expense based on the Long-Term Care Consumer Protection Initiative. Professional and Special Services-Administration is increased for contractor services and oversight that is provided by the Senior Services Program Manager. Professional and Special Services-Contract Employee is increased for salary adjustments for staff providing fiscal and administrative oversight for various programs.

Other Charges

(\$1,333)

This category is decreased based on the loss of State, Federal, and County funds. Contract-Home delivered Meals are increased based on State funds available for this program.

Intrafund & Interfund Transfers

(\$142)

This category is adjusted for the Senior Services Program Manager time administering the Program.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

\$26,680

Revenue

Revenues

\$30,649

State-Other revenue is increased to support appropriations for Long Term Care Consumer Protection Initiative. Federal-Other is increased based on State planning estimates.

**TOTAL BUDGET UNIT REVENUE ADJUSTMENT**

\$30,649

# AREA AGENCY ON AGING

## BUDGET UNIT 59000

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 Number 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 participants served, and numerous legislative changes. In FY 1999/00, AAA added the Community Based Services Program - including Foster Grandparent, Senior Companion, Linkages and Respite.

## DEPARTMENT'S COMMENT

The AAA programs have received a reduction in funding for FY 2003/04 per the State Planning Estimates. These estimates included the elimination of funding for the Senior Companion and Brown Bag programs and a reduction to the nutrition programs. The elimination of the Brown Bag program will impact the County as this program is widely used. The elimination of the Senior Companion program will have a minor impact as this program has not reached its full potential. The reduction to the nutrition program (Congregate and Home-Delivered meals) will result in an estimated reduction of 8,644 meals served. The projected number of passes sold for FY 2003/04 has decreased due to the State regulations which require AAA to provide transportation services at no cost to seniors who cannot or will not contribute to the cost of the bus pass. The minimum amount of passes the grant can purchase is 2,500. We anticipate purchasing additional passes with bus pass donations from the seniors.

## WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Information & Assistance	7,130	5,358	5,500	5,500
Congregate Meals*	60,806	59,404	60,003	56,253
Home-Delivered Meals*	45,088	45,084	43,909	39,015
Legal Services (Hours)*	909	726	889	889
Ombudsman (Complaint Invest. Hours)	4,183	4,200	4,400	4,500
Transportation (Passes Sold)*	5,816	4,833	4,200	3,600
Linkages (Clients per Month)*	96	90	100	100
Respite Services (Total # Hours)*	382	233	1,000	1,000
Family Caregiver Support (# Clients)	n/a	181 (4 <sup>th</sup> qtr)	1,964	2,500

\* Indicates a service provided through a contractor.

## SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Senior Services Program Manager	1	1	1	1
Ombudsman Program Manager	1	1	1	1
Senior Services Program Specialist	1	1	1	1
Senior Services Program Worker	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	4	4	4	4

## Extra Help

EH Senior Services Program Worker	0.00	0.00	0.38	0.38
EH Special Projects Coordinator	0.00	0.24	0.00	0.00
EH Community Worker	<u>1.94</u>	<u>2.86</u>	<u>2.07</u>	<u>2.07</u>
TOTAL FTE	1.94	3.10	2.45	2.45

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2001/02	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
TOTAL BUDGETED/APPROVED	5.94	7.10	6.45	6.45

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes. Extra Help is reduced based on reductions in funding.

SERVICES AND SUPPLIES

Overall this category has decreased. Operating expenditures decreased based on prior year actual expenditures. General Liability is significantly decreased based on current and projected Countywide claims. Professional & Special Services decreased due to a reduction of funding to Family Caregiver Support Program and the elimination of the one time Pac Bell Grant. Contract employees are increased based on usage. Administration is a new account and is offset by the Intrafund Transfers.

OTHER CHARGES

This category reflects contractual arrangements for services. There is a decrease for Congregate Meals and the elimination of the Senior Companion and Brown Bag contracts per the State Planning Estimate for FY 2003/2004. Federal and State funding is subject to change at Final Budget.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects reimbursement for services between AAA budget units as the AAA Program Managers spend their time in more than one program.

CAPITAL ASSETS

None.

REVENUE

State and Federal revenue are decreased based on FY 2003/04 State Planning Estimates. Other revenue reflects funds from the Senior Events Trust and donations. All accounts are subject to adjustment at Final Budget pending notification from funding sources.

POLICY IMPLICATIONS

None.

VARIANCE

None.

# **EDUCATION FUNCTION**

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - EDUCATION  
 ACTIVITY - LIBRARY SERVICES

FUND - 1010  
 BUDGET UNIT # - 60000  
 UNIT TITLE - LIBRARY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	1,013,305	1,133,640	1,240,658	1,240,658	1,230,114
SERVICES & SUPPLIES	342,624	410,631	351,565	351,565	364,403
OTHER CHARGES	15,689	15,689	15,689	15,689	15,689
INTRAFUND & INTERFUND TRANSFERS	0	-16,000	0	0	0
CAPITAL ASSETS	4,863	43,062	0	0	0
<b>GRAND TOTAL</b>	<b>1,376,481</b>	<b>1,587,022</b>	<b>1,607,912</b>	<b>1,607,912</b>	<b>1,610,206</b>

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

FINAL BUDGET ADJUSTMENTS

60000 Library

Appropriations

Salaries and Employee Benefits

(\$10,544)

This category is decreased for salary adjustments, Management Group Life, and Retirement Health rates based on current information.

Services and Supplies

\$12,838

This category is increased for Special Department Expense - Books for the McNaughton Book and Audio Book Rental Programs for the Atwater and Los Banos branches.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

\$2,294

Revenue

Revenues

\$12,900

This category is increased for Special Department Expense - Books for the McNaughton Book and Audio Book Rental Programs for the Atwater and Los Banos branches.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

\$12,900

# LIBRARY

## BUDGET UNIT 60000

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 2000/01, 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 2001/02 except for the South Dos Palos Library because of telecommunication problems.

During FY 2001/02, 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 2002/03, with some projects anticipated to be completed in FY 2003/04.

During FY 2001/02, 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 FY 2002/03. 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 2002/03, 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, raises concerns to the Library of providing services in future fiscal years. The cuts in the State funding for libraries created the need to use additional donated funds to maintain the level of services and staffing.

For FY 2003/04, the Library has reduced their budget to a minimum level that supports the current library hours and staffing levels. Further decreased funding allocations from the State will impact the hours and staffing available for the various library branches in the county.

## WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
<u>Public Services</u>				
Circulation of Library Material	348,742	512,943	559,257	575,000
Registered Library Borrower	37,920	47,210	49,091	50,000
Reference Questions Answered	29,461	41,303	41,532	41,750
Public Computer Usage	46,595	78,016	81,000	81,000
On-line Magazine Index Searches	31,174	39,888	40,125	40,500
Interlibrary Loan Requests	75	250	275	300
Patron Holds & Requests	289	575	5,200	6,000
<u>Programming &amp; Storytimes</u>				
Preschool Programs	410	529	529	529
Preschool Program Attendance	6,617	7,358	7,350	7,350
School Age Programs & Tours	259	787	787	787
School Age Program Attendance	4,464	12,971	12,000	12,000
Adult Programs & Computer Classes	79	89	89	89
Adult Program Attendance	794	1,043	1,050	1,050

WORKLOAD INDICATORS (Continued)

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
<u>Technical Services</u>				
New Titles Added	4,048	9,063	9,916	2,000
New Volumes Added	15,331	16,852	27,222	9,250
Books Mended	3,679	3,694	3,725	3,750
Volumes linked to the database (automation)	61,814	37,786	21,754	22,000

SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
County Librarian	1	1	1	1
Supervising Librarian	1	1	1	1
Library Assistant I/II-VS	12	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 Assistant.-Confidential	1	1	1	1
Library Resource Services Specialist	1	1	1	1
Law Library Manager	1	1	1	0
Law Library Coordinator	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
TOTAL FULL-TIME & VS	24	24	24	24
<u>Extra Help</u>				
Pages	1.62	1.86	.65	.65
Library Assistant I/II	2.64	5.01	3.40	3.40
Librarian I/II	<u>.45</u>	<u>.45</u>	<u>.33</u>	<u>.33</u>
TOTAL FTE	4.71	7.32	4.38	4.38
TOTAL BUDGETED/APPROVED	28.71	31.32	28.38	28.38

The department requested to change the Law Library Manager to a Law Library Coordinator effective at Final Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

Overall this category is decreased in all Special Department Expense line items to lack of funding. Maintenance-Equipment and Maintenance-Structure, Improvement & Grounds will be deferred to FY 2004/05 or when funding can be restored for these line items. Memberships, Office Expense-Computers, and Transportation & Travel are reduced for cost saving measures.

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

Overall this category is decreased based on reductions in funding from State Other.

POLICY IMPLICATIONS

None.

VARIANCE

None.

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - EDUCATION  
 ACTIVITY - AGRICULTURAL EDUCATION

FUND - 1010  
 BUDGET UNIT # - 61000  
 UNIT TITLE - COOPERATIVE EXTENSION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	132,890	194,745	216,783	216,783	216,237
SERVICES & SUPPLIES	57,878	50,459	59,155	59,155	51,163
OTHER CHARGES	0	-3	0	0	0
<b>GRAND TOTAL</b>	<b>190,768</b>	<b>245,201</b>	<b>275,938</b>	<b>275,938</b>	<b>267,400</b>

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

FINAL BUDGET ADJUSTMENTS

61000

Cooperative Extension

Appropriations

Salaries and Employee Benefits

(\$546)

This category is decreased for Management Group Life and Retirement Health rates based on current information.

Services and Supplies

(\$7,992)

This category is decreased for Fleet Service Replacement Rate to mitigate State impacts.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$8,538)**

## COOPERATIVE EXTENSION

### BUDGET UNIT 61000

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

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
Audience contacts (telephone, letters, meetings):				
4H-Staff and	37,927	34,218	32,850	32,535
Volunteer Contacts				
Consumer Science				
and Nutrition	390	293	*0	0
Agriculture	11,305	7,526	9,775	11,500
Administration	1,823	1,836	1,840	1,850
Newsletters Mailed	21,227	19,521	23,778	26,000
Consumer News Column	57	43	0	0
4H Group Members	1,079	1,200	1,250	1275

\* Cross-County Advisor transferred out.

### SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
Agricultural Field Technician	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>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME & VS	3	4	4	4
<u>Extra Help</u>				
EH Typist Clerk III	<u>.10</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	.10	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	3.10	4.00	4.00	4.00

In addition to County Staff, the University of California funds one (1) County Director/Farm Advisor, one (1) 4-H Youth Development Advisor, three (3) farm Advisors, plus there are two (2) Advisors located on adjoining counties that have responsibility for programs in Merced County. The department also has three (3) 4-H Program representatives with a total of 1.7 FTE.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

### SERVICES AND SUPPLIES

Overall this category is decreased based on reductions in Communications, Medical Dental & Lab Supplies-Other, Office Expense – General, Transportation & Travel-Reimbursable and Transportation & Travel-County

SERVICES AND SUPPLIES (Continued)

Vehicle as requested by CEO's office for next fiscal year cost reductions. 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**

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**CLASSIFICATION:**

FUNCTION - RECREATION AND CULTURAL SERVICES  
 ACTIVITY - RECREATION FACILITIES

FUND - 1010  
 BUDGET UNIT # - 70000  
 UNIT TITLE - DPW-RECREATION DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	248,913	278,718	132,970	132,970	132,295
SERVICES & SUPPLIES	121,965	181,577	17,329	17,329	15,796
INTRAFUND & INTERFUND TRANSFERS	-258,311	-330,742	0	0	0
<b>GRAND TOTAL</b>	<b>112,567</b>	<b>129,553</b>	<b>150,299</b>	<b>150,299</b>	<b>148,091</b>

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

**FINAL BUDGET ADJUSTMENTS**

**70000**

**DPW- Recreation Division**

**Appropriations**

**Salaries and Employee Benefits**

**(\$675)**

This category is decreased for Management Group Life and Retirement Health rates based on current information.

**Services and Supplies**

**(\$1,533)**

This category is decreased in Fleet Service Replacement Rate to mitigate State impacts and salary adjustments.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$2,208)**

## DPW-RECREATION DIVISION

### BUDGET UNIT 70000

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.

### DEPARTMENT'S COMMENTS

Elimination of funding for the After School program through CalWorks will result in loss of a program which provided supervised activities after school for 300 children from 3:00 pm to 6:00 pm (5:00 pm in winter) each weekday. The budget as proposed eliminates all 25 extra help recreation leaders and the Recreation Supervisor. Also eliminated is \$7,000 in funding to purchase athletic supplies for the recreation programs.

The Recreation Division has been operating on minimal funds to offer recreation opportunities to the unincorporated areas, as well as others. Cutting the Recreation Leader funds and equipment funds is such a small part of the entire program. Any further cuts in the program will result in the loss of the Division.

### WORKLOAD INDICATORS

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
<u>RECREATION</u>				
Courthouse Museum Visitors	5,848	10,000	10,000	10,000
Docent and Volunteer Hours	2,064	2,600	2,600	2,600
Research Requests	155	200	250	250
Program Hours	2,400	3,000	3,000	3,200
Program Participants	9,000	9,300	9,300	9,800
Program Spectators/Volunteers	15,000	16,000	16,000	17,000

### AFTER SCHOOL PROGRAM

Program Hours	1,650	3,500	3,750	0
Program Participants (Daily)	375	140	160	0
Program Activities (Monthly)	N/A	2,450	2,500	0

### SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</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>0</u>	<u>0</u>
TOTAL FULL TIME & VS	3	3	2	2

### Extra Help

Recreation Leaders	<u>9.10</u>	<u>9.10</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	9.10	9.10	0.00	0.00

TOTAL BUDGETED/APPROVED      12.10                      12.10                      2.00                      2.00

Due to loss of grant funding one (1) Recreation Supervisor (Position #3) was eliminated and in order to meet the 10% budget reduction, the Extra Help Recreation Leaders for the unincorporated areas have been eliminated.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

### SERVICES AND SUPPLIES

To meet the 10% budget reduction, athletic equipment for the 10 unincorporated areas was eliminated. Services and supplies requested meet the bare minimum to maintain the program. General Liability 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.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	20,158	14,574	54,800	54,800	54,800
<b>GRAND TOTAL</b>	<b>20,158</b>	<b>14,574</b>	<b>54,800</b>	<b>54,800</b>	<b>54,800</b>

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

## DPW-SPECIAL RECREATION DIVISION

### BUDGET UNIT 70100

This Budget Unit was established by the Board of Supervisors to track funds provided for parks and recreation, land acquisition, development of local park and recreation facilities, and the operation and maintenance of existing parks and recreation facilities in the unincorporated communities of Merced County.

### EXECUTIVE'S COMMENT

The proposed budget is being funded below the ten and twenty percent requests. The proposed funds will assist the local areas to pay for expenses incurred for the recreation programs, such as ball-field lights and portable chemical toilets.

### WORKLOAD INDICATORS

None.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

An appropriation of \$ 5,000 for FY 2003/04 is requested for each of the following unincorporated communities to cover the cost of ball-field lights, portable toilets and other supplies for the summer baseball program: Ballico, Cressy, Delhi, El Nido, Hilmar, LeGrand, McSwain, Planada, Snelling, and Winton.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### REVENUE

Revenue of \$4,800 is expected from the Hilmar Swim team, in the Hilmar Special Recreation Sub-budget Unit 70108 to cover all costs to maintain the pool.

### POLICY IMPLICATIONS

None.

### VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**CLASSIFICATION:**

FUNCTION - RECREATION AND CULTURAL SERVICES  
 ACTIVITY - RECREATION FACILITIES

FUND - 1010  
 BUDGET UNIT # - 70200  
 UNIT TITLE - DPW-PARKS DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SALARIES & EMPLOYEE BENEFITS	868,235	791,051	941,788	941,788	939,628
SERVICES & SUPPLIES	305,756	314,779	458,061	458,061	445,879
OTHER CHARGES	911	648	1,669	1,669	1,669
INTRAFUND & INTERFUND TRANSFERS	-8,500	-1,000	-8,989	-8,989	-8,989
CAPITAL ASSETS	737	245,977	31,100	31,100	31,100
<b>GRAND TOTAL</b>	<b>1,167,139</b>	<b>1,351,455</b>	<b>1,423,629</b>	<b>1,423,629</b>	<b>1,409,287</b>

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

**FINAL BUDGET ADJUSTMENTS**

**70200**

**DPW-Parks Division**

**Appropriations**

**Salaries and Employee Benefits**

**(\$2,160)**

This category is decreased for Management Group Life and Retirement Health rates based on current information.

**Services and Supplies**

**(\$12,182)**

This category is decreased in Fleet Service Replacement Rate to mitigate State impacts and salary adjustments.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**(\$14,342)**

## DPW-PARKS DIVISION

### BUDGET UNIT 70200

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.

### DEPARTMENT'S COMMENT

The Department is proposing several ways to increase revenue to the Division. A proposal to increase the park entrance fees and facility rental fees will be presented to the Board for action. The Division will also receive funding from the Road Division for tree pruning county roadways. The Department received a grant to install an automatic irrigation system at South Dos Palos Park, which adds an additional 15 acres of irrigation system, which adds additional workload to the Division's already diminished staff level. With the reduction of one, and possibly two maintenance workers, all areas will suffer a decrease in service levels, which could result in a loss of revenue due to poorly maintained parks and facilities.

### WORKLOAD INDICATORS

	<u>2000/01</u> <u>ACTUAL</u>	<u>2001/02</u> <u>ACTUAL</u>	<u>2002/03</u> <u>EXTENDED</u>	<u>2003/04</u> <u>PROJECTED</u>
County Park Maintenance				
Level I Maintenance (acres)	146.0	146.0	146.0	146.0
Level II Maintenance	83.7	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	233.2	233.20	233.20	233.20

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-Actual	31,500	59,500	54,100	305,500
2002/03-Extended	32,000	60,000	55,000	306,000
2003/04-Projected	32,000	61,000	56,000	307,000

### SALARIES AND EMPLOYEE BENEFITS

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
Deputy Director Public Works				
Parks & Recreation.	1	1	1	1
Parks Superintendent/Safety Specialist	1	1	1	1
Parks Equipment/Construction Specialist	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. Worker 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	0.00	0.00	0.00
EH Senior Lifeguard	.34	.34	.34	.34
EH Lifeguard	1.66	1.66	1.68	1.68
EH Park Maintenance Worker I	1.00	1.00	.74	.74
EH Park Maintenance Aide	3.24	5.50	5.78	5.78
EH Training Crew Leader	<u>1.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	9.24	8.50	8.54	8.54
 TOTAL BUDGETED/APPROVED	 22.24	 21.50	 21.54	 21.54

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases,

SALARIES AND EMPLOYEE BENEFITS (Continued)

retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

Overall this category is increased based on Professional & Special Services-Security to pay for Sheriff's deputies at Lake Yosemite. Household Expense, Special Department Expense-Other, and Small Tools & Instruments are increased based on current usage and projected replacements needed to maintain park areas. General Liability is increased based on current and projected Countywide claims. Professional & Special Services-Administrative Services is decreased based on current charges and projected charges.

OTHER CHARGES

This category is for taxes and assessments paid to Merced Irrigation District for irrigation water for Lake Yosemite Park and Bicentennial Grove.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers are from Human Services Agency for tree trimming and Public Works-Administration for a percentage of the Parks Superintendent time spent on the Safety Program.

CAPITAL ASSETS

			<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85001	2	Jacobsen Mini Tilt Trailers	\$7,000	\$7,000	\$7,000
85002		Honda Generator	2,800	2,800	2,800
85003	1	Bobcat Stump Grinder	6,300	6,300	6,300
85004	1	Bobcat Stanley Labounty	7,200	7,200	7,200
85005	1	Jacobsen Beaver Trail Trailer	<u>7,800</u>	<u>7,800</u>	<u>7,800</u>
TOTAL			\$31,100	\$31,100	\$31,100

The Mini Tilt Trailers are needed to replace two trailers that are no longer serviceable. The Generator is for welding repairs and for use in the rental units. Stump Grinder and MB Series Breaker are for stump removal and the removal of large slabs of concrete. There is a constant demand for these units and department has to rent these units, which is not always available when needed. Beavertail Trailer will allow department to haul more than one piece of equipment to the job site with one vehicle and not require two vehicles to move equipment. The capital assets will be funded from Parkland Dedication Fees.

REVENUE

This category is increased based on a proposed ordinance to increase the parks fees and facility rental fees in the following accounts: Personnel Services, Parks and Recreation Fees, and Parks and Recreation Fees-Entrance Fees.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**CLASSIFICATION:**  
 FUNCTION - RECREATION AND CULTURAL SERVICES  
 ACTIVITY - CULTURAL SERVICES

FUND - 1010  
 BUDGET UNIT # - 70400  
 UNIT TITLE - ARTS AND CULTURE

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
OTHER CHARGES	2,377	5,000	5,000	5,000	5,000
<b>GRAND TOTAL</b>	<b>2,377</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

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

## ARTS AND CULTURE

### BUDGET UNIT 70400

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 appointed. During FY 1983/84, this arrangement with the Merced Regional Arts Council was refined into a contract.

### EXECUTIVE'S COMMENT

During the FY 2001/02 Final Budget Hearings, the Board transferred the appropriation and revenue from Budget Unit 70700 to 70400. This transfer allowed future growth for related debt service requirements in the County's financial management and budget system.

The continuation of the Board of Supervisor's involvement as a "local partner" with Merced Regional Arts Council allows the agency to receive 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 budgeted at FY 2002/03 level for the continued involvement in the Council's program.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### REVENUE

None.

### POLICY IMPLICATIONS

None.

### VARIANCE

None.

# **DEBT SERVICE**

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	579,638	10,000	10,000	10,886
OTHER CHARGES	0	984,937	989,577	989,577	989,577
<b>GRAND TOTAL</b>	<b>0</b>	<b>1,564,575</b>	<b>999,577</b>	<b>999,577</b>	<b>1,000,463</b>

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

FINAL BUDGET ADJUSTMENTS

70800

Debt Service-Juvenile Hall

Appropriations

Other Charges

\$886

This category is adjusted to balance the debt service budget.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**\$886**

## DEBT SERVICE – JUVENILE JUSTICE CORRECTIONAL FACILITY

### BUDGET UNIT 70800

During FY 2001/02, specifications and bids were received for the construction of a new Juvenile Justice Correctional Facility to be completed during FY 2003/04. This budget unit was established to account for the requirements of the Certificates of Participation Series 2002 for the construction of the Juvenile Justice Correctional Facility. The loan is for a period of thirty years, with the first payment due in December 2002 and the final payment due in June 2032, at an annual rate that starts at three percent and at the end of the loan period is five percent.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/02</u>
Juvenile Justice Facility	\$15,705,000	30 Years	\$15,375,000

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

This category accounts for the administrative costs of the trustee.

### OTHER CHARGES

This category accounts for the principal and interest payments to be made this fiscal year.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### REVENUE

The category reflects the Long Term Debt Proceeds for capitalized interest and tobacco taxes that are used for the administrative costs.

### POLICY IMPLICATIONS

None.

### VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
OTHER CHARGES	0	195,459	195,460	195,460	195,486
<b>GRAND TOTAL</b>	<b>0</b>	<b>195,459</b>	<b>195,460</b>	<b>195,460</b>	<b>195,486</b>

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

**FINAL BUDGET ADJUSTMENTS**

**70900**

**Debt Service-Energy Retrofit**

*Appropriations*

**Other Charges**

\$26

This category is adjusted to balance the debt service budget.

**TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT**

**\$26**

## DEBT SERVICE-ENERGY RETROFIT

### BUDGET UNIT 70900

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 account for 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	\$1,677,633

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

This category accounts for the principal and interest payments to be made this fiscal year.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### REVENUE

This category reflects 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 2003-2004

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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	0	45,000	45,000	145,000
OTHER CHARGES	0	0	100,000	100,000	100,000
<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>145,000</b>	<b>145,000</b>	<b>245,000</b>

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

FINAL BUDGET ADJUSTMENTS

71000

Interest on TRANS and Other Notes

Services and Supplies

This category is increased for the Tobacco Securitization settlement payment.

TOTAL BUDGET UNIT APPROPRIATION ADJUSTMENT

Appropriations

\$100,000

\$100,000

Revenue

This category is increased for Operating Transfers In from the General Fund for the annual Securitization payment.

TOTAL BUDGET UNIT REVENUE ADJUSTMENT

Revenues

\$100,000

\$100,000

## INTEREST ON TRANS AND OTHER NOTES

### BUDGET UNIT 71000

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 FY 1999/2000. In FY 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 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" appropriation for payment towards the FY 1994/95 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 2003-2004

**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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	6,705	1,067	0	0	0
OTHER CHARGES	427,357	1,439,070	0	0	0
<b>GRAND TOTAL</b>	<b>434,062</b>	<b>1,440,137</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## DEBT SERVICE – CORRECTIONAL FACILITY

### BUDGET UNIT 71100

This budget unit was established to account for the annual debt service requirements for the 1992 CSAC Certificates of Participation borrowing for the Sandy Mush Refinancing, Remodel of the Main Jail, and the construction of the Sandy Mush Warehouse. The debt was paid in full in October 2002.

### 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 2003-2004

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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	3,342	2,713	0	0	0
OTHER CHARGES	299,497	3,658,537	0	0	0
<b>GRAND TOTAL</b>	<b>302,839</b>	<b>3,661,250</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## DEBT SERVICE – MENTAL HEALTH FACILITY

### BUDGET UNIT 71200

This budget unit was established to account for the annual debt service requirements for the 1992 CSAC Certificates of Participation borrowing for the County Mental Health Facility. This debt was paid in full in October 2002.

### 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 2003-2004

**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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	7,938	6,690	0	0	0
OTHER CHARGES	717,235	9,039,441	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	5,134,625	0	0	0
<b>GRAND TOTAL</b>	<b>725,173</b>	<b>14,180,756</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## DEBT SERVICE – JUSTICE FACILITY

### BUDGET UNIT 71300

This budget unit was established to account for the annual debt service requirement for the 1992 CSAC Certificates of Participation borrowing for the County Justice Facility. This debt was paid in full in October 2002.

### 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 2003-2004

**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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	3,861	2,875	0	0	0
OTHER CHARGES	338,171	3,876,909	0	0	0
<b>GRAND TOTAL</b>	<b>342,032</b>	<b>3,879,784</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## DEBT SERVICE – PUBLIC HEALTH FACILITY FUND

### BUDGET UNIT 71400

This budget unit was established to account for the annual debt service requirements for the 1992 CSAC Certificates of Participation borrowing for the Public Health Facilities. This debt was paid in full in October 2002.

### 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 2003-2004

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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	31,666	0	50,000	50,000	50,000
OTHER CHARGES	698,171	905,546	964,865	964,865	964,865
<b>GRAND TOTAL</b>	<b>729,837</b>	<b>905,546</b>	<b>1,014,865</b>	<b>1,014,865</b>	<b>1,014,865</b>

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

## DEBT SERVICE – DAIRY LOAN PROGRAM

### BUDGET UNIT 71500

During FY 1998/99, 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 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 category accounts for the annual administration fees charged by Business and Economic Opportunities.

### OTHER CHARGES

This category accounts for the principle and interest payments to be made this fiscal year.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### REVENUE

This category accounts for the debt repayments from the dairy loans.

### POLICY IMPLICATIONS

None.

### VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	783	34	0	0	0
OTHER CHARGES	46,455	46,331	0	0	0
<b>GRAND TOTAL</b>	<b>47,238</b>	<b>46,365</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## DEBT SERVICE – ROAD FUND

### BUDGET UNIT 71600

This budget unit was established to account for the annual debt service requirements for the four components of the 1992 CSAC Certificates of Participation borrowing for the Road Department Sign Shop. This debt was paid in full in October 2002.

### 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 2003-2004

**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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	1,180	53	0	0	0
OTHER CHARGES	70,042	69,854	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	49,514	0	0	0
<b>GRAND TOTAL</b>	<b>71,222</b>	<b>119,421</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## DEBT SERVICE – INMATE WELFARE TRUST

### BUDGET UNIT 71700

This budget unit was established to account for the annual debt service requirements for the 1992 CSAC Certificates of Participation borrowing for the Sandy Mush Classroom and Sandy Mush Weight Room. This debt was paid in full in October 2002.

### 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 2003-2004

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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	53	43	0	0	0
OTHER CHARGES	4,728	57,768	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	614,478	0	0	0
<b>GRAND TOTAL</b>	<b>4,781</b>	<b>672,289</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## DEBT SERVICE – COUNTY FIXED ASSETS

### BUDGET UNIT 71800

This budget unit accounts for the 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 category reflects the pro rata share of the annual trustee administration fees.

### OTHER CHARGES

Other charges accounts for the 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

This category includes the Operating Transfers In from the Spring Fair and Interest.

### POLICY IMPLICATIONS

None.

### VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

**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. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
SERVICES & SUPPLIES	0	2,000	25,000	25,000	25,000
OTHER CHARGES	4,410,279	4,640,773	4,884,835	4,884,835	4,884,835
<b>GRAND TOTAL</b>	<b>4,410,279</b>	<b>4,642,773</b>	<b>4,909,835</b>	<b>4,909,835</b>	<b>4,909,835</b>

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

## DEBT SERVICE – PENSION OBLIGATION BONDS

### BUDGET UNIT 71900

During FY 1998/99, 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 established in FY 2000/01 to account for 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>Principal Component</u>	<u>Payment Amount</u>	<u>Principal Period</u>	<u>Balance 06/30/02</u>
Pension Obligation Bonds	\$63,070,000	18 Years	\$61,230,000

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

This category accounts for the annual trustee administration fees.

### OTHER CHARGES

This category accounts for the principal and interest payments to be made this fiscal year.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### REVENUE

The Other Revenue is estimated based on transfers from County Departments.

### POLICY IMPLICATIONS

None.

### VARIANCE

None.

**PROVISION FOR CONTINGENCIES**

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL  
 FOR FISCAL YEAR 2003-2004

CLASSIFICATION:  
 FUNCTION - MISCELLANEOUS  
 ACTIVITY - PROVISION FOR CONTINGENCIES

FUND - 1010  
 BUDGET UNIT # - 72000  
 UNIT TITLE - CONTINGENCIES-GENERAL FUND

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2001-2002 (1)	ACTUAL EXPEND. 2002-2003 (2)	DEPARTMENT REQUESTS 2003-2004 (3)	RECOMMEND BY COUNTY ADMIN 2003-2004 (4)	APPROVED BY BOARD OF SUPV. 2003-2004 (5)
CONTINGENCIES	0	0	2,250,000	2,250,000	2,250,000
<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>2,250,000</b>	<b>2,250,000</b>	<b>2,250,000</b>

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

## CONTINGENCIES – GENERAL FUND

### BUDGET UNIT 72000

The Contingency Budget Unit accounts 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 2000/01, 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 1997/98 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 \$2.25 million.

### POLICY IMPLICATIONS

None.

### VARIANCE

None.

# **INTERNAL SERVICE FUNDS**

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
OPERATION OF INTERNAL SERVICE FUND  
OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2003-2004

FUND TITLE: FLEET MGMT SERVICE  
SERVICE ACCT: SERVICE STATION

OPERATING DETAIL  (1)	AUDITED ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	PROPOSED ESTIMATES 2003-2004 (4)	APPROVED ESTIMATES 2003-2004 (5)
<b>OPERATING INCOME:</b>				
<b>CHARGES FOR SERVICES</b>	2,129,007	2,131,477	2,498,128	2,102,976
<b>TOTAL OPERATING INCOME</b>	2,129,007	2,131,477	2,498,128	2,102,976
<b>OPERATING EXPENSES:</b>				
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>	370,191	390,676	459,848	459,068
<b>SERVICES &amp; SUPPLIES</b>	1,001,368	1,117,450	1,262,818	1,262,818
<b>DEPRECIATION &amp; AMORTIZATION</b>	485,503	485,503	0	0
<b>TOTAL OPERATING EXPENSES</b>	1,857,062	1,993,629	1,722,666	1,721,886
<b>NET OPERATING INCOME (LOSS)</b>	271,945	137,848	775,462	381,090
<b>NON-OPERATING REVENUES:</b>				
<b>USE OF MONEY &amp; PROPERTY</b>	23,110	10,232	10,000	10,000
<b>OTHER REVENUE</b>	21,302	64,729	30,000	30,000
<b>TOTAL NON-OPERATING REVENUES</b>	44,412	74,961	40,000	40,000
<b>NON-OPERATING EXPENSES:</b>				
<b>LOSS ON DISP. OF FIXED ASSETS</b>	48,017	0	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>	48,017	0	0	0
<b>CHANGE IN NET ASSETS</b>	268,340	212,809	815,462	421,090
<b>FIXED ASSETS PURCHASED</b>	399,825	944,006	780,300	385,148
<b>NET ASSETS BALANCE</b>	3,830,959	4,135,711	4,951,173	4,556,801
<b>RESTRICTED FOR FLEET REPLCMENT</b>	3,815	96,846	129,408	129,408

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE MODIFIED ACCRUAL 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. NET ASSETS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2002-2003 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2003 IS COMPLETED.

## FLEET MANAGEMENT SERVICE

### BUDGET UNIT 75500

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 FSR rate is recommended to remain at 100% funding level for FY 2003/04.

### WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Total vehicles in Fleet	556	606	555	555
Total miles driven	5,000,000	5,284,036	5,200,000	5,400,000
Prep. Maint. Inspections	2,000	2,300	2,300	2,650
Unscheduled Repairs	400	500	600	500
Vehicle Disposal	42	37	40	50
Gasoline gals. dispensed per year (Fleet Station Only)	300,000	328,500	330,000	394,000

### SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Fleet Maint. Supervisor	1	1	1	1
Senior Auto Mechanic/Auto Mechanic	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 BUDGETED/APPROVED	 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 requirements for the allocation of workers' compensation charges.

### SERVICES AND SUPPLIES

This category is reduced in Maintenance-Auto and Maintenance – Fuel based on lower parts costs and improved shop productivity due to newer vehicle engine technology. Rents and Leases are reduced based on new Transit Facility Center. General Liability is reduced 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>
85021 New and Used Vehicles	\$ 780,300	\$ 780,300	\$ 385,148
TOTAL	\$ 780,300	\$ 780,300	\$ 385,148

The thirty-five (35) vehicles are replacements of older, high mileage Fleet vehicles that have surpassed their

CAPITAL ASSETS (Continued)

useful service cycles.

REVENUE

Fleet revenues are derived from user charges, interest earnings and the sale of surplus fixed assets (used vehicles).

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
OPERATION OF INTERNAL SERVICE FUND  
OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2003-2004

FUND TITLE: INFORMATION SYSTEMS  
SERVICE ACCT: INFORMATION SYSTEMS

OPERATING DETAIL  (1)	AUDITED ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	PROPOSED ESTIMATES 2003-2004 (4)	APPROVED ESTIMATES 2003-2004 (5)
<b>OPERATING INCOME:</b>				
<b>CHARGES FOR SERVICES</b>	6,219,943	6,309,878	7,221,430	7,221,430
<b>TOTAL OPERATING INCOME</b>	6,219,943	6,309,878	7,221,430	7,221,430
<b>OPERATING EXPENSES:</b>				
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>	3,071,862	3,216,756	3,618,225	3,612,138
<b>SERVICES &amp; SUPPLIES</b>	2,485,282	2,872,191	3,525,248	3,525,330
<b>DEPRECIATION &amp; AMORTIZATION</b>	549,086	549,086	0	0
<b>TOTAL OPERATING EXPENSES</b>	6,106,230	6,638,033	7,143,473	7,137,468
<b>NET OPERATING INCOME (LOSS)</b>	113,713	-328,155	77,957	83,962
<b>NON-OPERATING REVENUES:</b>				
<b>USE OF MONEY &amp; PROPERTY</b>	12,599	7,409	10,000	10,000
<b>OTHER REVENUE</b>	0	43	0	0
<b>OPERATING TRANSFER IN</b>	140,000	0	0	0
<b>TOTAL NON-OPERATING REVENUES</b>	152,599	7,452	10,000	10,000
<b>NON-OPERATING EXPENSES:</b>				
<b>LOSS ON DISP. OF FIXED ASSETS</b>	70,516	0	0	0
<b>INTEREST ON NOTES AND LOANS</b>	61,487	0	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>	132,003	0	0	0
<b>CHANGE IN NET ASSETS</b>	134,309	-320,703	87,957	93,962
<b>LONG TERM DEBT PAYMENTS</b>	638,573	0	0	0
<b>FIXED ASSETS PURCHASED</b>	93,883	258,661	60,000	60,000
<b>NET ASSETS BALANCE</b>	469,075	88,062	176,019	182,024

**NOTE:** INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE MODIFIED ACCRUAL 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. NET ASSETS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2002-2003 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2003 IS COMPLETED.

# INFORMATION SYSTEMS

## BUDGET UNIT 75600

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 1987/88 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 2001/02 and FY 2002/03 and is anticipated to continue to increase in FY 2003/04.

The Wide Area Network (WAN), previously developed in cooperation with Merced County Association of Governments, encompasses all cities within the County. This network gives Information System's client's access to the Internet, Internet e-mail, and office automation applications (i.e., word processing, spreadsheet, presentation, and desktop database). Improving the network represents an area of high demand for Information Systems services.

In FY 2002/03, Programmers completed the first phase of the Workforce Investment Case Management System and the District Attorney and Public Defender went live with the document imaging system. In FY 2002/03 the department continued the development of Microsoft Windows-based programs for the Sheriff, Workforce Investment, Management Services, Public Health, Budget, and the Board of Supervisors. Projects planned for FY 2003/04 include expanding the breadth and depth of Microsoft Windows-based development to include more departments and more functionality.

## WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Existing Depts/Agencies Services	77	75	75	75
On-line Transactions (In Millions)	49.6*	74.8	70.0	70.0

\*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

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Director County Information Systems	1	1	1	1
Assistant Director				
County Information Systems	1	1	1	1
Systems and Operations Supervising	1	1	1	1
Supervising Programmer Analyst	3	3	3	3
Supervising Network Systems Support Analyst	1	1	1	1
Programmer Analyst III-Confidential	1	1	1	1
Programmer Analyst III	2	2	2	2
Programmer Analyst I/II-Confidential	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 Systems Support Analyst I/II	5	4	4	4
Network Systems Support Analyst III	1	1	1	1
Computer Support Assistant III	1	1	1	1
Computer Support Assistant I/II	2	2	2	2
Computer Operator I/II	5	4	4	4
Secretary I/II-Confidential	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	47	45	45	45
<u>Extra Help</u>				
EH Special Projects Coordinator	0.76	0.75	0.75	0.75
EH Network Support Specialist	0.50	0.47	0.47	0.47

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2001/02	2002/03	2003/04	2003/04
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
EH Student Intern	<u>0.00</u>	<u>0.00</u>	<u>0.75</u>	<u>0.75</u>
Total FTE	1.26	1.22	1.97	1.97
TOTAL BUDGETED/APPROVED	48.26	46.22	46.97	46.97

Extra Help Student intern was added by Board action May 1, 2001.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

Overall this category has decreased. Communications decrease is based on getting actual cost for the ATM link to the Internet. The reduction in software expense is due to the purchase of software that was being leased. Transportation and Travel has decreased due to a transfer of appropriation to Staff Development, the appropriation was not in the right line item account. Pool Cars are reduced by turning in one of our three vans, the department was not using it enough to justify it. Maintenance of Equipment was a minor change due to the removal of some equipment. The reduction in the Cost Allocation is based on current figures from the Auditor's Office. The General Liability is increased based on current and countywide claims. The increase in Office Expense is due to price increases for paper toner and other supplies. Rents and Leases increased based on scheduling of equipment replacement. Postage increase based on rate increases and increased mailings. Training and Staff Development based on a shift of appropriation from Travel to Training and the need for increased staff training.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
83600 Structures and Improvements	\$10,000	\$10,000	\$10,000
85053 Computer Equipment	\$50,000	\$50,000	\$50,000
TOTAL	\$60,000	\$60,000	\$60,000

The Computer Equipment is requested to cover those instances when special mid-year purchases must be made. The Structures and Improvements allocation is to extend the departments UPS (uninterrupted power supply) to the three phone rooms on each floor of the Administration Building. These capital assets are recommended.

REVENUE

The reduction of revenue is based on anticipated startup of the C-IV Project.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 OPERATION OF INTERNAL SERVICE FUND  
 OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2003-2004

FUND TITLE: COMMUNICATIONS  
 SERVICE ACCT: COMMUNICATIONS

OPERATING DETAIL (1)	AUDITED ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	PROPOSED ESTIMATES 2003-2004 (4)	APPROVED ESTIMATES 2003-2004 (5)
<b>OPERATING INCOME:</b>				
CHARGES FOR SERVICES	0	806,460	1,180,164	1,180,164
TOTAL OPERATING INCOME	0	806,460	1,180,164	1,180,164
<b>OPERATING EXPENSES:</b>				
SALARIES & EMPLOYEE BENEFITS	0	86,288	95,688	95,532
SERVICES & SUPPLIES	0	692,271	1,016,500	1,016,500
DEPRECIATION & AMORTIZATION	0	19,109	0	0
TOTAL OPERATING EXPENSES	0	797,668	1,112,188	1,112,032
NET OPERATING INCOME (LOSS)	0	8,792	67,976	68,132
<b>NON-OPERATING REVENUES:</b>				
USE OF MONEY & PROPERTY	0	1,915	13,900	13,900
OTHER REVENUE	0	11,801	0	0
TOTAL NON-OPERATING REVENUES	0	13,716	13,900	13,900
<b>NON-OPERATING EXPENSES:</b>				
INTEREST ON NOTES AND LOANS	0	0	7,000	7,000
TOTAL NON-OPERATING EXPENSES	0	0	7,000	7,000
CHANGE IN NET ASSETS	0	22,508	74,876	75,032
FIXED ASSETS PURCHASED	0	6,070	67,032	67,032
NET ASSETS BALANCE	0	20,593	95,469	95,625

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE MODIFIED ACCRUAL 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. NET ASSETS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2002-2003 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2003 IS COMPLETED.

## COMMUNICATIONS

### BUDGET UNIT 75700

The Communications' budget was created by the Board of Supervisors during the 1986/87 budget session. During FY 2002/03, this division became an Internal Service Fund (ISF) and was moved to the Information Services division from the General Services division of the County.

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. 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 and internal county 911 Database. 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

	2001/02 <u>ACTUAL</u>	2002/03 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Inventory - Number of Radio Units	636	620	620	900
Maint. - Radios and Related Equip.	414	415	415	415
Monitoring Functions:				
NEC Telephone Inventory	2,675	2,213	2,213	2,330
Pagers	296	299	299	275
Voice Mail Boxes	900	900	900	1,207
Cellular Telephones	433	505	505	508
Departmental Billing:				
Telephone System	90	90	90	90
Cellular	37	41	41	43
Pager	40	36	36	36
Mobile Radios				15
Telephone Repair Orders	775	780	780	800
Telephone Moves, Adds, and Changes	310	350	350	400

### SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2002/03 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Communications Coordinator	0	1	1	1
Account Clerk I/II	0	1	1	1
TOTAL FULL-TIME & VS	0	2	2	2
<u>Extra Help</u>				
EH Account Clerk I/II	0	0	0	0
TOTAL FTE	0	0	0	0
<b>TOTAL BUDGETED/APPROVED</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

### SERVICES AND SUPPLIES

This category is increased based on Maintenance-Structure, Improvements & Grounds for installation and pulling of phone wires. Maintenance-Equipment and Communications increased based on current and projected maintenance and vendor rate changes.

### OTHER CHARGES

This category accounts for Communication's start-up loan interest payment. The loan provided working capital

OTHER CHARGES (Continued)

when Communication switched to an Internal Service Fund.

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85055 Phone Switches	\$48,263	\$48,263	\$48,263
85056 Station Cards	<u>18,769</u>	<u>18,769</u>	<u>18,769</u>
TOTAL	\$67,032	\$67,032	\$67,032

The Phone Switches are to upgrade obsolete parts that are no longer covered under a maintenance agreement. The Station Cards are needed to support the new phones. These capital assets are recommended.

REVENUE

This category is increased overall based on charges back to county departments based on new equipment, personnel services and other services.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
OPERATION OF INTERNAL SERVICE FUND  
OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2003-2004

FUND TITLE: CENTRAL SUPPT SVCS  
SERVICE ACCT: CENTRAL SUPPT SVCS

OPERATING DETAIL (1)	AUDITED ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	PROPOSED ESTIMATES 2003-2004 (4)	APPROVED ESTIMATES 2003-2004 (5)
<b>OPERATING INCOME:</b>				
CHARGES FOR SERVICES	757,498	404,136	0	0
TOTAL OPERATING INCOME	757,498	404,136	0	0
<b>OPERATING EXPENSES:</b>				
SALARIES & EMPLOYEE BENEFITS	171,528	104,264	0	0
SERVICES & SUPPLIES	537,102	376,299	0	0
DEPRECIATION & AMORTIZATION	37,796	18,898	0	0
TOTAL OPERATING EXPENSES	746,426	499,461	0	0
NET OPERATING INCOME (LOSS)	11,072	-95,325	0	0
<b>NON-OPERATING REVENUES:</b>				
USE OF MONEY & PROPERTY	1,023	464	0	0
OTHER REVENUE	0	49,521	0	0
TOTAL NON-OPERATING REVENUES	1,023	49,985	0	0
<b>NON-OPERATING EXPENSES:</b>				
LOSS ON DISP. OF FIXED ASSETS	3,750	0	0	0
INTEREST ON NOTES AND LOANS	13,732	0	0	0
TOTAL NON-OPERATING EXPENSES	17,482	0	0	0
CHANGE IN NET ASSETS	-5,387	-45,340	0	0
LONG TERM DEBT PAYMENTS	35,132	0	0	0
NET ASSETS BALANCE	-30,584	-67,538	0	0

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE MODIFIED ACCRUAL 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. NET ASSETS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2002-2003 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2003 IS COMPLETED.

## CENTRAL SERVICES

### BUDGET UNIT 75800

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

On January 14, 2003 the Board approved the closure of the Central Services Department. The decision was based on several factors: the large State of California budget shortfall, County departments directed to reduce spending, the ability for departments to acquire state-of the art printers, copiers and application software to produce their own documents, and the gradual loss of printing and reproduction work to sustain a viable funding source to support the department.

### WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Impressions 1250-1850	1,386,526	1,500,000	2,000,000	0
Repeats-No Revisions	416	450	450	0
Jobs Completed	36	600	650	0
Impressions-Xerox 1090	5,200,000	*0	0	0
IS 70 Impressions	4,295,879	**0	0	0
IS 110 Impressions	5,298,437	5,328,816	5,500,000	0
No. of Originals Run - Kodak	80,000	0	0	0
No. Originals Processed - IS 70	61,250	65,000	0	0
No. Originals Processed - IS 110	72,658	80,000	81,000	0
No. of Typeset Forms	405	400	500	0
Deliveries	11,984	11,434	12,000	0

\* Equipment replacement

\*\* IS 70 replaced by IS 110

### SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Duplicating Shop Manager	1	1	0	0
Offset Equipment Operator I/II	3	3	0	0
Delivery Driver	1	1	0	0
Graphic Arts Technician I/II	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	6	6	0	0
TOTAL BUDGETED/APPROVED	6	6	0	0

During FY 2002/03 the Board approved closure of the Central Services department.

### 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  
 OPERATION OF INTERNAL SERVICE FUND  
 OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2003-2004

FUND TITLE: INSURANCE POOL  
 SERVICE ACCT: RISK FINANCING

OPERATING DETAIL (1)	AUDITED ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	PROPOSED ESTIMATES 2003-2004 (4)	APPROVED ESTIMATES 2003-2004 (5)
<b>OPERATING INCOME:</b>				
INSURANCE ALLOCATIONS	24,250,275	28,132,132	32,342,570	32,342,570
<b>TOTAL OPERATING INCOME</b>	<b>24,250,275</b>	<b>28,132,132</b>	<b>32,342,570</b>	<b>32,342,570</b>
<b>OPERATING EXPENSES:</b>				
SALARIES & EMPLOYEE BENEFITS	6,625	774	0	0
SERVICES & SUPPLIES	18,467,349	19,933,097	25,215,229	25,251,229
OTHER CHARGES	6,734,102	6,025,938	7,332,000	7,332,000
<b>TOTAL OPERATING EXPENSES</b>	<b>25,208,076</b>	<b>25,959,809</b>	<b>32,547,229</b>	<b>32,583,229</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>-957,801</b>	<b>2,172,323</b>	<b>-204,659</b>	<b>-240,659</b>
<b>NON-OPERATING REVENUES:</b>				
INTEREST	523,365	342,467	500,407	500,407
OTHER REVENUE	0	485	0	0
<b>TOTAL NON-OPERATING REVENUES</b>	<b>523,365</b>	<b>342,952</b>	<b>500,407</b>	<b>500,407</b>
<b>CHANGE IN NET ASSETS</b>	<b>-434,436</b>	<b>2,515,275</b>	<b>295,748</b>	<b>259,748</b>
<b>NET ASSETS BALANCE</b>	<b>1,016,361</b>	<b>3,525,212</b>	<b>3,820,960</b>	<b>3,784,960</b>
<b>RESERVED FOR RISK LIABILITY</b>	<b>1,016,361</b>	<b>3,525,212</b>	<b>3,820,960</b>	<b>3,784,960</b>

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE MODIFIED ACCRUAL 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. NET ASSETS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2002-2003 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2003 IS COMPLETED.

# INSURANCE POOL

## BUDGET UNIT 75900

During FY 2000/01 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 budget unit. The insurance pool includes: Auto Physical Damage, Malpractice, Workers Compensation, General Liability, 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 provides a mechanism for payment of claims and tracking through the County Budget System.

## SALARIES AND BENEFITS

None.

## SERVICES AND SUPPLIES

Overall this category is increased for FY 2003/04 due to increases in insurance rates for active and retired employees and a reduction in insurance vendors providing insurance coverage. This category includes appropriations for Auto Physical Damage, Malpractice, Workers Compensation, General Liability and Employee Health/Vision/Dental, and Life Insurance.

## OTHER CHARGES

This category includes appropriations for claims and is increased for FY 2003/04 based on prior year actual amounts.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

## REVENUE

Revenue is increased for FY 2003/04 and includes Other Revenue Insurance Proceeds, Employee Benefit Payments, and interest on deposits with the County Treasurer.

## POLICY IMPLICATIONS

None.

## VARIANCE

None.

# ENTERPRISE FUNDS

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
OPERATION OF ENTERPRISE FUND  
OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2003-2004

FUND TITLE: HOSPITAL  
SERVICE ACCT: MEDICAL FACILITY LEASE

OPERATING DETAIL (1)	AUDITED ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	PROPOSED ESTIMATES 2003-2004 (4)	APPROVED ESTIMATES 2003-2004 (5)
<b>OPERATING INCOME:</b>				
<b>CHARGES FOR SERVICES</b>	121,210	110,000	120,000	120,000
<b>TOTAL OPERATING INCOME</b>	121,210	110,000	120,000	120,000
<b>OPERATING EXPENSES:</b>				
SERVICES & SUPPLIES	0	0	0	0
DEPRECIATION & AMORTIZATION	595,604	595,604	0	0
<b>TOTAL OPERATING EXPENSES</b>	595,604	595,604	0	0
<b>NET OPERATING INCOME (LOSS)</b>	-474,394	-485,604	120,000	120,000
<b>NON-OPERATING REVENUES:</b>				
USE OF MONEY & PROPERTY	441,003	176,906	0	0
OTHER REVENUE	0	148	0	0
<b>TOTAL NON-OPERATING REVENUES</b>	441,003	177,054	0	0
<b>NON-OPERATING EXPENSES:</b>				
OTHER CHARGES	0	0	120,000	120,000
OPERATING TRANSFERS-OUT	168,117	2,821,337	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>	168,117	2,821,337	120,000	120,000
<b>CHANGE IN NET ASSETS</b>	-201,508	-3,129,887	0	0
<b>FIXED ASSETS</b>	0	0	0	0
<b>NET ASSETS BALANCE</b>	18,860,747	15,730,860	15,730,860	15,730,860

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE MODIFIED ACCRUAL 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. NET ASSETS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2002-2003 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2003 IS COMPLETED.

## MEDICAL FACILITY LEASE OPERATIONS

### BUDGET UNIT 75000

This budget unit is administered by the Auditor-Controller's Office. 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 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.

### WORKLOAD INDICATORS

None.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### REVENUE

This category reflects the annual lease payments from Mercy/CHW to the County and is budgeted at the same level as FY 2002/03. 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 2003-2004

FUND TITLE: SOLID WASTE  
SERVICE ACCT: SOLID WASTE DISPOSAL

OPERATING DETAIL (1)	AUDITED ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	PROPOSED ESTIMATES 2003-2004 (4)	APPROVED ESTIMATES 2003-2004 (5)
<b>OPERATING INCOME:</b>				
<b>CHARGES FOR SERVICES</b>	6,333,768	7,149,633	6,300,000	6,300,000
<b>SALES</b>	64,907	50,485	40,000	40,000
<b>TOTAL OPERATING INCOME</b>	6,398,675	7,200,118	6,340,000	6,340,000
<b>OPERATING EXPENSES:</b>				
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>	2,036,860	2,384,875	2,926,442	2,921,235
<b>SERVICES &amp; SUPPLIES</b>	5,372,753	3,488,196	4,282,724	4,282,675
<b>DEPRECIATION &amp; AMORTIZATION</b>	891,274	891,274	0	0
<b>TOTAL OPERATING EXPENSES</b>	8,300,887	6,764,345	7,209,166	7,203,910
<b>NET OPERATING INCOME (LOSS)</b>	-1,902,212	435,773	-869,166	-863,910
<b>NON-OPERATING REVENUES:</b>				
<b>USE OF MONEY &amp; PROPERTY</b>	709,511	252,726	500,000	500,000
<b>OTHER REVENUE</b>	0	84,429	30,500	30,500
<b>TOTAL NON-OPERATING REVENUES</b>	709,511	337,155	530,500	530,500
<b>NON-OPERATING EXPENSES:</b>				
<b>LOSS ON DISP. OF FIXED ASSETS</b>	41,165	0	0	0
<b>INTEREST ON NOTES AND LOANS</b>	245,530	78,566	0	0
<b>TRANSFERS OUT</b>	0	226	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>	286,695	78,792	0	0
<b>CHANGE IN NET ASSETS</b>	-1,479,396	694,136	-338,666	-333,410
<b>LONG TERM DEBT PAYMENTS</b>	601,606	2,011,077	0	0
<b>FIXED ASSETS PURCHASED</b>	1,425,775	438,915	217,000	217,000
<b>NET ASSETS BALANCE</b>	17,869,210	19,119,110	18,780,444	18,785,700

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE MODIFIED ACCRUAL 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. NET ASSETS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2002-2003 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2003 IS COMPLETED.

## SOLID WASTE

### BUDGET UNIT 75100

The Solid Waste Enterprise operates under a joint powers agreement overseen by the Solid Waste Governing 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 is economically 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 2000-01 the expansion of the Highway 59 landfill began, and is expected to continue throughout FY 2004/05. The Division continues to work toward identifying an alternative for the Billy Wright Landfill in western Merced County which is projected to reach capacity in early 2008. Currently an alternatives study is being conducted and environmental review is expected to begin by spring 2003.

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

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Tons of refuse received	220,599	226,835	244,630	237,000
No. of transactions	108,000	113,631	123,000	125,000
Statements prepared/mailed	1,728	1,785	1,800	1,850
Recycled materials (tons)	34,000	36,817	39,689	54,000

### SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Deputy Director Public Works/ Solid Waste	1	1	1	1
Integrated Waste Program Manager	1	1	1	1
Solid Waste Manager	1	1	1	1
Staff Services Analyst I/II	1	1	1	1
Landfill Supervisor	4	4	4	4
Landfill Equipment Operator	11	13	14	14
Landfill Equipment Operator VS	2	0	0	0
Land Maintenance Worker I/II	13	13	15	15
Land Maintenance Worker I/II VS	1	1	0	0
Accounting Technician	1	1	1	1
Account Clerk III	1	1	1	1
Scale House Attendant	3	3	3	3
Scale House Attendant VS	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	42	42	44	44

### CONTRACT EMPLOYEES

Recycling Market Development Zone Specialist	*	*	<u>1</u>	<u>1</u>
TOTAL CONTRACT EMPLOYEES	0	0	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	<u>2001/02</u> <u>APPROVED</u>	<u>2002/03</u> <u>APPROVED</u>	<u>2003/04</u> <u>RECOMMENDED</u>	<u>2003/04</u> <u>APPROVED</u>
TOTAL FULL-TIME & VS AND CONTRACT EMPLOYEES	42	42	45	45
<u>Extra Help</u>				
EH Landfill Equipment Operator	1.00	1.00	1.00	1.00
EH Scale House Attendant	0.50	0.50	0.00	0.00
EH Landfill Maintenance Worker I/II	3.00	3.00	3.00	3.00
EH Laborer	<u>3.75</u>	<u>3.75</u>	<u>4.50</u>	<u>4.50</u>
TOTAL FTE	8.25	8.25	8.50	8.50
TOTAL BUDGETED/APPROVED	50.25	50.25	53.50	53.50

\*Contract employee (Position #35) was established January 1, 1993.

On February 6, 2001 the Board took action to delete one (1) Support Services Analyst I/II (Position #25), and add one (1) Staff Support Analyst I/II (Position #38). During FY 2002/03, one (1) Landfill Maintenance changed from VS to FT,

One (1) Landfill Equipment Operator and one (1) Landfill Maintenance Worker I/II is requested and recommended to support the Curbside Greenwaste collection to be implemented in the cities of Merced, Los Banos and Atwater.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

Overall this category is reduced for FY 2003/04. General Liability is decreased based on current and Countywide claims. Special Department Expense-Waste Fees, Insurance-Other, Professional & Special Services, Maintenance Structure, Improvement & Grounds, Transportation & Travel-County Vehicle and Publications & Legal Notices based on current and projected usage for FY 2003/04.

OTHER CHARGES

This category previously included debt service for a 1992 CSAC loan. Due to payoff of the loan in FY 2002/03, no additional expenditure is required.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85040 2 4wd Door Pickups	\$42,000	\$42,000	\$42,000
85041 ½ Ton Pickup	15,000	15,000	15,000
85042 3 Computers	8,000	8,000	8,000
85043 3 Roll Off Bins	15,000	15,000	15,000
85044 Tarp Deployer System	85,000	85,000	85,000
85045 Pressure Washer	10,000	10,000	10,000
85046 Forklift Attachment	5,000	5,000	5,000
85047 Broom Attachment for IT 28	12,000	12,000	12,000
85049 Cross Belt Magnet	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
TOTAL	\$217,000	\$217,000	\$217,000

The three (3) pickups are requested to replace existing aged equipment and to provide additional functionality and service. The computers are requested in order to replace existing aged computers. Additional collection/transport bins are required due to program growth. The Tarp Deployment System is requested to replace a less efficient and effective system. The pressure-washing unit is replacing an eighteen year old unit which is no longer economical to repair. The forklift attachment is requested to provide an additional implement to improve efficiency in resource recovery operations. The IT-28 broom attachment is to replace an aged "pull"

CAPITAL ASSETS (Continued)

style broom which is no longer economical to repair. The cross-belt magnet is needed to remove ferrous scrap contaminants from the compost and wood chip products and will improve product quality. The requested capital assets are recommended pending further review at Final Budget.

REVENUE

Revenue is decreased due to low interest earnings and a reduction in tip fees based on waste being received at a discounted rate under the curbside greenwaste/composting program.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 OPERATION OF ENTERPRISE FUND  
 OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2003-2004

FUND TITLE: CASTLE AIRPORT  
 SERVICE ACCT: AIRPORT DEVELOPMENT

OPERATING DETAIL  (1)	AUDITED ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	PROPOSED ESTIMATES 2003-2004 (4)	APPROVED ESTIMATES 2003-2004 (5)
<b>OPERATING INCOME:</b>				
<b>CHARGES FOR SERVICES</b>	1,428,706	1,382,891	1,111,546	1,073,546
<b>TOTAL OPERATING INCOME</b>	1,428,706	1,382,891	1,111,546	1,073,546
<b>OPERATING EXPENSES:</b>				
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>	539,522	592,813	611,406	606,667
<b>SERVICES &amp; SUPPLIES</b>	1,048,729	1,816,403	1,467,882	992,208
<b>DEPRECIATION &amp; AMORTIZATION</b>	7,996	7,996	0	0
<b>TOTAL OPERATING EXPENSES</b>	1,596,247	2,417,212	2,079,288	1,598,875
<b>NET OPERATING INCOME (LOSS)</b>	-167,541	-1,034,321	-967,742	-525,329
<b>NON-OPERATING REVENUES:</b>				
<b>LICENSES AND PERMITS</b>	0	0	224,456	224,456
<b>INTEREST</b>	21,158	13,149	11,300	11,300
<b>AID FROM OTHER GOVT AGENCY</b>	1,492,304	4,212,644	1,472,304	1,939,067
<b>OTHER REVENUE</b>	0	231,681	20,400	73,468
<b>OPERATING TRANSFERS IN</b>	450,000	830,000	476,000	0
<b>TOTAL NON-OPERATING REVENUES</b>	1,963,462	5,287,474	2,204,460	2,248,291
<b>NON-OPERATING EXPENSES:</b>				
<b>LOSS ON DISP. OF FIXED ASSETS</b>	49,698	0	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>	49,698	0	0	0
<b>CHANGE IN NET ASSETS</b>	1,746,223	4,253,153	1,236,718	1,722,962
<b>FIXED ASSETS PURCHASED</b>	1,927,162	4,527,692	0	0
<b>NET ASSETS BALANCE</b>	2,185,077	6,438,230	7,674,948	8,161,192

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE MODIFIED ACCRUAL 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. NET ASSETS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2002-2003 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2003 IS COMPLETED.

# CASTLE AIRPORT AVIATION & DEVELOPMENT CENTER

## BUDGET UNIT 75200

Castle Airport Aviation and Development Center was established in September 2000 to provide leadership and management for the operations of Castle Airport. Castle Airport Aviation and Development Center is an operating division of the Public Works Department.

## DEPARTMENT COMMENT

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 2001/02, 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 was completed in May 03.

Substantial General Fund support fell short of what is required to provide for regular, routine, or preventive maintenance on the airfield, grounds, utilities, facilities and equipment at Castle Airport.

## EXECUTIVE'S COMMENT

In FY 2002/03, the General Fund provided \$830,000 of support to the Castle Enterprise Fund: \$450,000 for operational expenses and \$380,000 for acquisition of property released by the Challenger Learning Center, approximately 55 acres and 7 lease able buildings.

During FY 2002/03 a Request for Proposal will go before the Board for a Master Developer at Castle Airport Aviation and Development Center. Discussions are continuing with the Air National Guard to station the unit at Castle Airport Aviation and Development Center.

## WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>RECOMMENDED</u>
Leases Administered	48	48	54	55
Grants Administered	2	2	2	3
Deposits Processed	208	208	208	208
Board Agenda Items	25	25	30	36
Bldg/Facility Inspected & Maintained	243	243	200	197
Sewer Accounts Administered	61	61	70	60
Water Accounts Administered	71	71	80	65

## SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Castle Airport Manager	1	1	1	1
Castle Real Property/Leasing Agent	1	1	0	0
Castle Admin Services Manager	1	1	1	1
Fiscal Services Supervisor	1	1	0	0
Accounting Assistant	1	1	0	0
Account Clerk III	0	0	1	1
Castle Administrative Assistant I/II	2	1	1	1
Castle Maintenance Supervisor	1	1	1	1
Castle Maintenance Electrician	1	1	1	1
Castle Maintenance Worker	1	1	1	1
Castle Groundskeeper I/II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	12	11	9	9
<u>Extra Help</u>				
Extra Help Water Treatment Tech	.50	.50	0.00	0.00
Extra-Help Groundskeeper	<u>.50</u>	<u>.50</u>	<u>1.00</u>	<u>1.00</u>
TOTAL FTE	1.00	1.00	1.00	1.00
<b>TOTAL BUDGETED/APPROVED</b>	<b>13.00</b>	<b>12.00</b>	<b>10.00</b>	<b>10.00</b>

SALARIES AND EMPLOYEE BENEFITS (Continued)

On August 29, 2000, the Board took action to add one (1) Account Clerk III (Position #2).

Due to fiscal constraints the department is requesting to delete one (1) vacant Castle Real Property/Leasing Agent (Position #15) and one (1) currently filled and funded Fiscal Services Supervisor (Position #6). This request is recommended pending further review at Final Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

Overall this category has increased due to the Utility Rate increase and Rents & Leases for the Challenger property.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Overall revenue is decreased based on reductions in Aid from Other Government Agencies and Federal Aid for Construction based on projects to be completed in FY 2003/04. Operating Transfers In of \$476,000 in General Fund support is included pending review at Final budget.

POLICY IMPLICATIONS

None.

VARIANCE

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 OPERATION OF ENTERPRISE FUND  
 OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2003-2004

FUND TITLE: COUNTYWIDE TRANSIT  
 SERVICE ACCT: TRANSIT ENTERPRISE

OPERATING DETAIL (1)	AUDITED ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	PROPOSED ESTIMATES 2003-2004 (4)	APPROVED ESTIMATES 2003-2004 (5)
<b>OPERATING INCOME:</b>				
CHARGES FOR SERVICES	737,660	748,685	800,000	800,000
OTHER OPERATING REVENUES	43,602	21,300	0	0
<b>TOTAL OPERATING INCOME</b>	<b>781,262</b>	<b>769,985</b>	<b>800,000</b>	<b>800,000</b>
<b>OPERATING EXPENSES:</b>				
SALARIES & EMPLOYEE BENEFITS	226,459	241,796	338,368	337,199
SERVICES & SUPPLIES	3,840,909	4,341,401	4,336,308	4,336,385
DEPRECIATION & AMORTIZATION	343,944	343,944	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>4,411,312</b>	<b>4,927,141</b>	<b>4,674,676</b>	<b>4,673,584</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>-3,630,050</b>	<b>-4,157,156</b>	<b>-3,874,676</b>	<b>-3,873,584</b>
<b>NON-OPERATING REVENUES:</b>				
TAXES	2,808,214	2,836,078	2,579,938	2,724,888
USE OF MONEY & PROPERTY	34,014	34,583	15,000	15,000
AID FROM OTHER GOVT. AGENCIES	3,000,267	1,477,883	2,049,412	3,057,948
GAIN ON DISP. OF FIXED ASSETS	9,579	0	0	0
OTHER REVENUE	19,678	33,903	110,000	150,000
<b>TOTAL NON-OPERATING REVENUES</b>	<b>5,871,752</b>	<b>4,382,447</b>	<b>4,754,350</b>	<b>5,947,836</b>
<b>NON-OPERATING EXPENSES:</b>				
INTEREST ON NOTES AND LOANS	12,919	89,524	102,806	102,806
DEBT ISSUANCE COSTS	2,500	0	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>15,419</b>	<b>89,524</b>	<b>102,806</b>	<b>102,806</b>
<b>CHANGE IN NET ASSETS</b>	<b>2,226,283</b>	<b>135,767</b>	<b>776,868</b>	<b>1,971,446</b>
LONG TERM DEBT PROCEEDS	2,186,816	0	0	160,009
LONG TERM DEBT PAYMENTS	0	0	176,663	176,663
FIXED ASSETS PURCHASED	2,451,487	2,393,795	415,000	415,000
NET ASSETS BALANCE	5,299,859	5,424,464	6,201,332	7,395,910

NOTE: INCOME, EXPENSES AND FIXED ASSETS ARE BUDGETED ON THE MODIFIED ACCRUAL 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. NET ASSETS ARE DISPLAYED ON THE ACCRUAL BASIS OF ACCOUNTING FROM THE CAFR. THE FISCAL YEAR 2002-2003 AMOUNTS ARE ESTIMATES AND WILL BE ADJUSTED WHEN THE CAFR FOR THE YEAR ENDED JUNE 30, 2003 IS COMPLETED.

## COUNTYWIDE TRANSIT

### BUDGET UNIT 75300

During FY 1994/95, 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 1996/97. 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" - Merced County Transit.

### EXECUTIVE'S COMMENT

The JPA agreement provides for the County to manage "The Bus" and provide vehicle maintenance. Daily operations, including dispatch, drivers, and vehicle liability insurance are provided under a contract with MV Transportation Incorporation. Saturday Service began in FY 1999/00 and continues.

MV Transportation begins as the new Contracted Operator of "The Bus" on July 1, 2003. MV Transportation is headquartered in Fairfield, CA. They were selected from a field of 5 bidders in December 2002. MV operates over 60 transit systems nationwide. This lower operating cost has allowed the Countywide Transit budget to absorb 4 new bus routes scheduled for FY 2003/04 and pay for the new Transit Facility annual payment without raising total transit operating costs from the previous fiscal year. The FY 2003/04 Countywide Transit budget includes additions to Routes 4 and 12 in the City of Merced and the implementation of two new Westside fixed routes connecting Dos Palos, Los Banos, Santa Nella, Gustine, Stevinson, Atwater and Merced.

### WORKLOAD INDICATORS

	2000/01 <u>ACTUAL</u>	2001/02 <u>ACTUAL</u>	2002/03 <u>EXTENDED</u>	2003/04 <u>PROJECTED</u>
Passengers	671,153	699,800	733,000	842,300
Vehicle Miles of Service	1,155,639	1,117,000	1,326,500	1,472,800
Vehicle Service Hours	62,629	61,150	71,950	85,180
<u>Transit Service Route Segments</u>				
Fixed Route-Urban	10	10	10	12
Dial-a-Ride-Urban	5	5	6	6
Fixed Route-Rural	8	9	9	11
Dial-a-Ride-Rural	9	8	8	8

### SALARIES AND EMPLOYEE BENEFITS

	2001/02 <u>APPROVED</u>	2002/03 <u>APPROVED</u>	2003/04 <u>RECOMMENDED</u>	2003/04 <u>APPROVED</u>
Transit Manager	1	1	1	1
Assistant Transportation Manager	1	1	1	1
Staff Services Analyst	0	1	1	1
Typist Clerk I/II VS	1	1	1	1
Program Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	4	5	5	5
 TOTAL BUDGETED/APPROVED	 4	 5	 5	 5

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, retirement rate adjustments based on actuarial study, and State requirements for Workers' Compensation changes.

### SERVICES AND SUPPLIES

This category is decreased overall based on lower Contracted Operator costs and reduced General Liability based on current and projected Countywide claims. Maintenance-Equipment is increased based on extra maintenance needed for the new bus routes.

### OTHER CHARGES

This category has a total of \$279,469 budgeted for the interest and principal payments on the new Transit Facility construction financing notes.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85019	10 Bus Passenger Shelters	\$40,000	\$40,000	\$40,000
85020	1 CNG Powered 35-Passenger Bus	<u>375,000</u>	<u>375,000</u>	<u>375,000</u>
	TOTAL	\$415,000	\$415,000	\$415,000

The bus shelters are needed for an on going program of developing bus stops throughout the County. Passenger shelters are installed at the systems more popular and heavier used stops. The CNG powered bus has been scheduled for purchase to provide a demonstration of CNG fueled buses and the impacts of this alternative fuel while in service on Merced County Transit. This alternative fuel service demonstration is in response to the California Air Resources Board rule on public transit fleets that will eventually require all public transit buses to be fueled with other-than-diesel sources.

REVENUE

Transit revenues are derived from Federal Transit operating and capital improvement grants, State Transit funding, fare box revenues, advertising revenues, and Local Transportation Funds. Included in the FY 2003/04 transit revenue are anticipated increases in Federal operating grants and Federal Congestion Mitigation Air Quality funding.

POLICY IMPLICATIONS

None.

VARIANCE

None.

## **OTHER FUNCTIONS**

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 STATUS OF EXPENDITURES FROM BOND PROCEEDS  
 FOR FISCAL YEAR 2003-2004

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, 2003	
				FROM BOND PROCEEDS  (5)	FROM OTHER SOURCES  (6)
<b>1915 ACT BONDS</b>					
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	5,925,060	1,340,016	4,585,044
SANTA NELLA FUND	2,845,000	2,845,000	2,617,022	2,617,022	0
 <b>LONG TERM DEBT</b>					
ENERGY RETROFIT FUND	1,805,328	1,805,328	1,945,170	1,805,328	139,842
JUVENILE JUSTICE FACILITY FD	15,705,000	15,705,000	23,052,960	11,742,305	2,327,049
PENSION OBLIGATION BD FUND	63,070,000	63,070,000	63,070,000	63,070,000	0

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 SUMMARY OF SPECIAL DISTRICT BUDGETS  
 FOR FISCAL YEAR 2003-2004

GOVERNING BOARD:  
 BOARD OF SUPERVISORS (X)  
 OTHER APPOINTED ( )  
 OTHER ELECTED ( )

DISTRICT AND FUND  (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2003 (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	15,437	2,060	8,877	26,374	26,374		26,374
ALMOND GROVE DR ZONE 204	5,680	99	2,461	8,240	8,240		8,240
ALMOND MEADOWS DR MAINT ZONE 319	11,682		2,189	13,871	12,920	951	13,871
ALMOND TREE ESTATES DR ZONE 114	27,314	721	4,980	33,015	33,015		33,015
ALMONDWOOD ESTATES LT-DR ZONE 203	11,032		2,129	13,161	12,576	585	13,161
AMERICAN HERITAGE DR ZONE 323	9,896	2,201	4,086	16,183	16,183		16,183
ASHE TRACT LT ZONE 218	2,159	673	3,055	5,887	5,887		5,887
ASHLEY ESTATES DR ZONE 116	12,944		2,977	15,921	15,750	171	15,921
ATWATER ACRES LT-DR ZONE 212	138	83	372	593	593		593
B & B RANCHEROS LT-DR ZONE 217	17,846	690	600	19,136	19,136		19,136
B & B RANCHEROS 2 LT-DR ZONE 220	17,358		3,725	21,083	20,742	341	21,083
BEACHWOOD DRIVE LT ZONE 221	21,085	1,422	37,320	59,827	59,827		59,827
BISPO ESTATES LT-DR ZONE 234	14,981		5,371	20,352	19,702	650	20,352
BLACK RASCAL LT ZONE 215	1,300		832	2,132	2,063	69	2,132
BLOSSOM STREET LT ZONE 402	20,436		12,184	32,620	30,430	2,190	32,620
BRIDGET COURT DR-MAINT ZONE 232	3,712		910	4,622	4,360	262	4,622
BUHACH PARK EST LT-DR ZONE 226	10,242		2,120	12,362	11,985	377	12,362
CAMDEN PL LANDSCAPE ZONE 117	1,496	1,596	1,761	4,853	4,853		4,853
CHAMPAGNE ESTATES DR ZONE 231	10,428		2,469	12,897	12,193	704	12,897
COUNTRY CLUB ESTATES ZONE 106	5,128	1,240	1,899	8,267	8,267		8,267
COUNTRY CLUB PLACE ST LT ZONE 314	863	142	856	1,861	1,861		1,861
COUNTRY LIVING EST LT-DR ZONE 240	14,627		3,808	18,435	15,819	2,616	18,435
COUNTRYSIDES ESTATES DR ZONE 101	6,209	1,531	1,700	9,440	9,440		9,440
COWDENKNOWES DR ZONE 238	2,026		501	2,527	2,351	176	2,527
<b>TOTAL</b>	<b>244,019</b>	<b>12,458</b>	<b>107,182</b>	<b>363,659</b>	<b>354,567</b>	<b>9,092</b>	<b>363,659</b>

COUNTY OF MERCED  
STATE OF CALIFORNIA  
SUMMARY OF SPECIAL DISTRICT BUDGETS  
FOR FISCAL YEAR 2003-2004

GOVERNING BOARD:  
BOARD OF SUPERVISORS (X)  
OTHER APPOINTED ( )  
OTHER ELECTED ( )

DISTRICT AND FUND  (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2003 (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	244,019	12,458	107,182	363,659	354,567	9,092	363,659
CRESSEY LT ZONE 201	1,324	1,868	2,645	5,837	5,837		5,837
CSA #1 MAINT REVOLVING FUND	0		30,000	30,000	30,000		30,000
CYPRESS EST DR & MAINT ZONE 254	1,636		10	1,646		1,646	1,646
DELHI LT ZONE 102	57,799		55,145	112,944	109,774	3,170	112,944
DENIS WAY DR ZONE 109	261	53	739	1,053	1,053		1,053
EASY STREET LT ZONE 308	2,258	126	2,349	4,733	4,733		4,733
EL CAPITAN & HOLLYWD EST ZONE 265	5,733			5,733		5,733	5,733
ELLIOTT ESTATES LT ZONE 214	8,673	113	4,018	12,804	12,804		12,804
ELLIOTT MANOR DR ZONE 230	12,647		1,853	14,500	14,140	360	14,500
ESAU ESTATES LT-DR ZONE 243	10,630		1,985	12,615	11,793	822	12,615
EVERGREEN PLACE DR ZONE 256	12,323		2,796	15,119	14,556	563	15,119
FAIRWAY ESTATES ST LT ZONE 107	898	78	1,157	2,133	2,133		2,133
FLEMING ACRES LT-DR ZONE 227	12,443		2,628	15,071	14,262	809	15,071
FLEMING OAKS LT-DR ZONE 241	13,033	1,647	4,992	19,672	19,672		19,672
FORIST LANE LT ZONE 244	566		466	1,032	999	33	1,032
FRANKLIN HEIGHTS LT-DR ZONE 228	29,792		4,522	34,314	33,530	784	34,314
GLEN MEADOWS LT-DR ZONE 255	4,551	1,747	2,529	8,827	8,827		8,827
GLENWOOD EST LT-DR ZONE 229	11,466		1,476	12,942	9,225	3,717	12,942
GOLDEN ESTATES DR ZONE 205	6,213	432	300	6,945	6,945		6,945
GOLF ROAD ST LT ZONE 321	1,352	46	1,195	2,593	2,593		2,593
GREEN LAWNS LT ZONE 219	985	355	1,500	2,840	2,840		2,840
GREENFIELD BROOKS LT & DR ZONE 252	14,343		7,264	21,607	19,517	2,090	21,607
GROVE STORM DR ZONE 111	2,081	242	827	3,150	3,150		3,150
<b>TOTAL</b>	<b>455,026</b>	<b>19,165</b>	<b>237,578</b>	<b>711,769</b>	<b>682,950</b>	<b>28,819</b>	<b>711,769</b>

COUNTY OF MERCED  
 STATE OF CALIFORNIA  
 SUMMARY OF SPECIAL DISTRICT BUDGETS  
 FOR FISCAL YEAR 2003-2004

GOVERNING BOARD:  
 BOARD OF SUPERVISORS (X)  
 OTHER APPOINTED ( )  
 OTHER ELECTED ( )

DISTRICT AND FUND  (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2003 (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	455,026	19,165	237,578	711,769	682,950	28,819	711,769
GURR ROAD WATER ZONE 245	-58		300	242		242	242
HARMONY RANCH DR & PARK ZONE 121	42,833		32,300	75,133	72,505	2,628	75,133
HEAVENLY ACRES 2 LT-DR ZONE 209	2,462	208	1,614	4,284	4,284		4,284
HEAVENLY ACRES 3 LT-DR ZONE 210	4,877	481	3,685	9,043	9,043		9,043
HILLCREST EST LT-DR ZONE 318	28,796		8,798	37,594	37,212	382	37,594
HILLSIDE ESTATES DR ZONE 113	3,046	111	1,231	4,388	4,388		4,388
HILMAR STEVINSON PARK ZONE 120	345		303	648		648	648
HILMAR-IRWIN LT ZONE 100	42,544	6,651	43,202	92,397	92,397		92,397
LAKWOOD EST LT-DR ZONE 301	10,157		2,007	12,164	11,559	605	12,164
LE GRAND LT ZONE 310	34,350		16,637	50,987	50,933	54	50,987
LEWIS ESTATES DR ZONE 103	16,089	3,494	500	20,083	20,083		20,083
LINKS LT-DR ZONE 112	1,848	267	861	2,976	2,976		2,976
MARILYN EST LT-DR ZONE 300	3,197		849	4,046	3,516	530	4,046
MEADOWBROOK MAINT ZONE 119	5,498	1,144	1,529	8,171	8,171		8,171
MILES CREEK EST DR ZONE 326	13,559		3,310	16,869	16,377	492	16,869
MISSION TRAILS LT ZONE 303	3,115		3,839	6,954	6,861	93	6,954
MORAN ST LT-DR ZONE 235	13,234	703	3,147	17,084	17,084		17,084
NEW CENTURY PARK DR ZONE 327	8,407		2,983	11,390	11,134	256	11,390
NUTCRACKER TERRACE LT-DR ZONE 239	23,197		3,948	27,145	26,940	205	27,145
OLEANDER LT ZONE 302	6,864		2,676	9,540	9,276	264	9,540
PALM HEIGHTS DR MAINT ZONE 122	4,191	1,198	2,411	7,800	7,800		7,800
PLANADA LT ZONE 309	20,566		34,864	55,430	54,723	707	55,430
PLANADA STORM DR MAINT ZONE 329	14,592		6,021	20,613	17,947	2,666	20,613
<b>TOTAL</b>	<b>758,735</b>	<b>33,422</b>	<b>414,593</b>	<b>1,206,750</b>	<b>1,168,159</b>	<b>38,591</b>	<b>1,206,750</b>

COUNTY OF MERCED  
STATE OF CALIFORNIA  
SUMMARY OF SPECIAL DISTRICT BUDGETS  
FOR FISCAL YEAR 2003-2004

GOVERNING BOARD:  
BOARD OF SUPERVISORS (X)  
OTHER APPOINTED ( )  
OTHER ELECTED ( )

DISTRICT AND FUND  (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2003 (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	758,735	33,422	414,593	1,206,750	1,168,159	38,591	1,206,750
PLEASANT VALLEY LT & DR ZONE 259	7,355		3,372	10,727	10,494	233	10,727
RAMOS ROAD LT ZONE 405	536		697	1,233	1,232	1	1,233
RANCH ESTATES LT-DR ZONE 237	12,058		3,322	15,380	15,054	326	15,380
RANCHO VILLAGE LT ZONE 312	843		942	1,785	1,749	36	1,785
RIVERBANK EST MAINT ZONE 110	977		200	1,177	1,175	2	1,177
RIVERVIEW LT-DR ZONE 115	10,372		2,471	12,843	12,524	319	12,843
ROBINSON EST LT-DR ZONE 317	17,767		8,277	26,044	25,930	114	26,044
ROCKWOOD EST DR & MAINT ZONE 262	1,052	920	5,629	7,601	7,601		7,601
SALLES MANOR LT ZONE 213	983	108	1,094	2,185	2,185		2,185
SAN LUIS HILLS LT & DR ZONE 413	4,424	1,266	8,507	14,197	14,197		14,197
SAN LUIS TRUCK PLAZA ST LT 411	8,686		2,306	10,992	10,858	134	10,992
SANTA FE BUSINESS LT-DR ZONE 246	11,667	7	2,874	14,548	14,548		14,548
SANTA NELLA LT ZONE 400	25,739		30,680	56,419	46,997	9,422	56,419
SANTA NELLA PLAZA LT-DR ZONE 406	1,889		570	2,459	2,352	107	2,459
SANTA NELLA ROAD ZONE 404	50,066		18,076	68,142	64,600	3,542	68,142
SANTA NELLA VILLAGE DR ZONE 407	14,360		2,807	17,167	15,280	1,887	17,167
SANTA NELLA VILLAGE LNDSCP ZNE 408	5,742	3,278	10,440	19,460	19,460		19,460
SANTA NELLA VILLAGE RD ZONE 410	21,408		3,634	25,042	21,050	3,992	25,042
SANTA RITA GARDEN DR ZONE 208	5,683	1,718	2,938	10,339	10,339		10,339
SNELLING LT ZONE 105	4,032		3,371	7,403	7,295	108	7,403
SOUTH DOS PALOS LT ZONE 401	11,606		7,215	18,821	16,972	1,849	18,821
STEVINSON LT ZONE 200	6,867		3,093	9,960	9,766	194	9,960
STOLLE ACRES LT-DR ZONE 316	1,929		674	2,603	2,536	67	2,603
<b>TOTAL</b>	<b>984,776</b>	<b>40,719</b>	<b>537,782</b>	<b>1,563,277</b>	<b>1,502,353</b>	<b>60,924</b>	<b>1,563,277</b>

COUNTY OF MERCED  
STATE OF CALIFORNIA  
SUMMARY OF SPECIAL DISTRICT BUDGETS  
FOR FISCAL YEAR 2003-2004

GOVERNING BOARD:  
BOARD OF SUPERVISORS (X)  
OTHER APPOINTED ( )  
OTHER ELECTED ( )

DISTRICT AND FUND  (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2003 (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	984,776	40,719	537,782	1,563,277	1,502,353	60,924	1,563,277
STONEMILL EST LT-DR ZONE 325	11,910		5,930	17,840	16,899	941	17,840
SUNRISE TERRACE DR ZONE 320	21,740		2,899	24,639	24,527	112	24,639
TAYLOR ESTATES LT-DR ZONE 249	9,609		6,145	15,754	15,418	336	15,754
TERRY LT ZONE 247	-3		10	7		7	7
TEXEIRA ST LT ZONE 251	987		440	1,427	1,287	140	1,427
TOWN & COUNTRY DR ZONE 206	15,511	2,449	3,163	21,123	21,123		21,123
TROVARE ST LT & DR ZONE 330	169	301	1,237	1,707	1,707		1,707
TUMBLEWEED EST LT-DR ZONE 236	7,677		1,711	9,388	9,261	127	9,388
VILLAGE GREENS LT-DR ZONE 250	17,719	4,444	6,483	28,646	28,646		28,646
WEST HILLS ESTATES LT-DR ZONE 313	7,920		609	8,529	4,255	4,274	8,529
WESTWOOD LT ZONE 211	1,324	14	892	2,230	2,230		2,230
WHITE GATE ESTATES LT-DR ZONE 305	12,219	453	5,081	17,753	17,753		17,753
WHITE GATE FARMS #3 LT ZONE 306	9,305		2,863	12,168	11,876	292	12,168
WHITE GATE FARMS DR ZONE 307	8,979	1,686	2,131	12,796	12,796		12,796
WICKUM EST LT-DR ZONE 233	13,768	2,549	3,945	20,262	20,262		20,262
WICKUM LT ZONE 216	493	35	913	1,441	1,441		1,441
WILLOW CREST EST LT & DR ZONE 263	25,553		50	25,603		25,603	25,603
WINTON LT ZONE 202	45,696		70,429	116,125	114,846	1,279	116,125
WINTON MANOR DR ZONE 207	15,027	1,794	3,346	20,167	20,167		20,167
WINTON MEADOWS DR ZONE 242	19,511	618	4,703	24,832	24,832		24,832
YOSEMITE MEADOWS LT-DR ZONE 311	15,134		2,944	18,078	17,745	333	18,078
<b>GRAND TOTAL</b>	<b>1,245,024</b>	<b>55,062</b>	<b>663,706</b>	<b>1,963,792</b>	<b>1,869,424</b>	<b>94,368</b>	<b>1,963,792</b>

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICT  
 ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED  
 AS OF JUNE 30, 2003

GOVERNING BOARD:  
 BOARD OF SUPERVISORS (X)  
 OTHER APPOINTED ( )  
 OTHER ELECTED ( )

DISTRICT AND FUND  (1)	FUND BALANCE (PER AUDITOR) AS OF JUNE 30, 2003 ACTUAL (2)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30			FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2003 ACTUAL (6)
		ENCUMBRANCES  (3)	GENERAL & OTHER RESERVES  (4)	DESIGNATIONS  (5)	
ALMOND ESTATES LT-DR ZONE 108	25,041	545	9,059		15,437
ALMOND GROVE DR ZONE 204	11,347		5,667		5,680
ALMOND MEADOWS DR MAINT ZONE 319	19,885		8,203		11,682
ALMOND TREE ESTATES DR ZONE 114	47,384		20,070		27,314
ALMONDWOOD ESTATES LT-DR ZONE 203	19,452		8,420		11,032
AMERICAN HERITAGE DR ZONE 323	23,156		13,260		9,896
ASHE TRACT LT ZONE 218	5,873		3,714		2,159
ASHLEY ESTATES DR ZONE 116	22,915		9,971		12,944
ATWATER ACRES LT-DR ZONE 212	506		368		138
B & B RANCHEROS LT-DR ZONE 217	28,601		10,755		17,846
B & B RANCHEROS 2 LT-DR ZONE 220	31,329		13,971		17,358
BEACHWOOD DRIVE LT ZONE 221	57,871		36,786		21,085
BISPO ESTATES LT-DR ZONE 234	27,640		12,659		14,981
BLACK RASCAL LT ZONE 215	2,463		1,163		1,300
BLOSSOM STREET LT ZONE 402	38,112		17,676		20,436
BRIDGET COURT DR-MAINT ZONE 232	6,354		2,642		3,712
BUHACH PARK EST LT-DR ZONE 226	18,644		8,402		10,242
CAMDEN PL LANDSCAPE ZONE 117	4,348		2,852		1,496
CHAMPAGNE ESTATES DR ZONE 231	19,336		8,908		10,428
COUNTRY CLUB ESTATES ZONE 106	9,653		4,525		5,128
COUNTRY CLUB PLACE ST LT ZONE 314	2,054		1,191		863
COUNTRY LIVING EST LT-DR ZONE 240	20,619		5,992		14,627
COUNTRYSIDES ESTATES DR ZONE 101	14,202		7,993		6,209
COWDENKNOWES DR ZONE 238	3,595		1,569		2,026
<b>TOTAL</b>	<b>460,380</b>	<b>545</b>	<b>215,816</b>		<b>244,019</b>

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICT  
 ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED  
 AS OF JUNE 30, 2003

GOVERNING BOARD:  
 BOARD OF SUPERVISORS (X)  
 OTHER APPOINTED ( )  
 OTHER ELECTED ( )

DISTRICT AND FUND  (1)	FUND BALANCE (PER AUDITOR) AS OF JUNE 30, 2003 ACTUAL (2)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30			FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2003 ACTUAL (6)
		ENCUMBRANCES  (3)	GENERAL & OTHER RESERVES  (4)	DESIGNATIONS  (5)	
TOTALS FORWARD	460,380	545	215,816		244,019
CRESSEY LT ZONE 201	5,279		3,955		1,324
CSA #1 MAINT REVOLVING FUND	0				0
CYPRESS EST DR & MAINT ZONE 254	1,636				1,636
DELHI LT ZONE 102	124,377		66,578		57,799
DENIS WAY DR ZONE 109	835		574		261
EASY STREET LT ZONE 308	4,498		2,240		2,258
EL CAPITAN & HOLLYWD EST ZONE 265	5,733				5,733
ELLIOTT ESTATES LT ZONE 214	17,808		9,135		8,673
ELLIOTT MANOR DR ZONE 230	21,774		9,127		12,647
ESAU ESTATES LT-DR ZONE 243	17,183		6,553		10,630
EVERGREEN PLACE DR ZONE 256	21,952		9,629		12,323
FAIRWAY ESTATES ST LT ZONE 107	2,238		1,340		898
FLEMING ACRES LT-DR ZONE 227	22,966		10,523		12,443
FLEMING OAKS LT-DR ZONE 241	28,698		15,665		13,033
FORIST LANE LT ZONE 244	1,198		632		566
FRANKLIN HEIGHTS LT-DR ZONE 228	43,103		13,311		29,792
GLEN MEADOWS LT-DR ZONE 255	9,526		4,975		4,551
GLENNWOOD EST LT-DR ZONE 229	16,083		4,617		11,466
GOLDEN ESTATES DR ZONE 205	10,377		4,164		6,213
GOLF ROAD ST LT ZONE 321	2,642		1,290		1,352
GREEN LAWNS LT ZONE 219	2,976		1,991		985
GREENFIELD BROOKS LT & DR ZONE 252	20,899		6,556		14,343
GROVE STORM DR ZONE 111	4,170		2,089		2,081
<b>TOTAL</b>	<b>846,331</b>	<b>545</b>	<b>390,760</b>		<b>455,026</b>

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
SPECIAL DISTRICT  
ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED  
AS OF JUNE 30, 2003

GOVERNING BOARD:  
BOARD OF SUPERVISORS (X)  
OTHER APPOINTED ( )  
OTHER ELECTED ( )

DISTRICT AND FUND  (1)	FUND BALANCE (PER AUDITOR) AS OF JUNE 30, 2003 ACTUAL (2)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30			FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2003 ACTUAL (6)
		ENCUMBRANCES  (3)	GENERAL & OTHER RESERVES  (4)	DESIGNATIONS  (5)	
TOTALS FORWARD	846,331	545	390,760		455,026
GURR ROAD WATER ZONE 245	9,129		9,187		-58
HARMONY RANCH DR & PARK ZONE 121	80,700	894	36,973		42,833
HEAVENLY ACRES 2 LT-DR ZONE 209	5,561		3,099		2,462
HEAVENLY ACRES 3 LT-DR ZONE 210	11,488		6,611		4,877
HILLCREST EST LT-DR ZONE 318	39,968		11,172		28,796
HILLSIDE ESTATES DR ZONE 113	5,870		2,824		3,046
HILMAR STEVINSON PARK ZONE 120	12,550		12,205		345
HILMAR-IRWIN LT ZONE 100	121,883		79,339		42,544
LAKEWOOD EST LT-DR ZONE 301	15,955		5,798		10,157
LE GRAND LT ZONE 310	63,832		29,482		34,350
LEWIS ESTATES DR ZONE 103	49,229		33,140		16,089
LINKS LT-DR ZONE 112	4,246		2,398		1,848
MARILYN EST LT-DR ZONE 300	5,054		1,857		3,197
MEADOWBROOK MAINT ZONE 119	11,417		5,919		5,498
MILES CREEK EST DR ZONE 326	23,820		10,261		13,559
MISSION TRAILS LT ZONE 303	7,924		4,809		3,115
MORAN ST LT-DR ZONE 235	20,704		7,470		13,234
NEW CENTURY PARK DR ZONE 327	16,426		8,019		8,407
NUTCRACKER TERRACE LT-DR ZONE 239	35,287		12,090		23,197
OLEANDER LT ZONE 302	12,667		5,803		6,864
PALM HEIGHTS DR MAINT ZONE 122	7,791		3,600		4,191
PLANADA LT ZONE 309	53,664		33,098		20,566
PLANADA STORM DR MAINT ZONE 329	21,965		7,373		14,592
<b>TOTAL</b>	<b>1,483,461</b>	<b>1,439</b>	<b>723,287</b>		<b>758,735</b>

COUNTY OF MERCED  
STATE OF CALIFORNIA  
SPECIAL DISTRICT  
ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED  
AS OF JUNE 30, 2003

GOVERNING BOARD:  
BOARD OF SUPERVISORS (X)  
OTHER APPOINTED ( )  
OTHER ELECTED ( )

DISTRICT AND FUND  (1)	FUND BALANCE (PER AUDITOR) AS OF JUNE 30, 2003 ACTUAL (2)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30			FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2003 ACTUAL (6)
		ENCUMBRANCES  (3)	GENERAL & OTHER RESERVES  (4)	DESIGNATIONS  (5)	
TOTALS FORWARD	1,483,461	1,439	723,287		758,735
PLEASANT VALLEY LT & DR ZONE 259	12,189		4,834		7,355
RAMOS ROAD LT ZONE 405	1,303		767		536
RANCH ESTATES LT-DR ZONE 237	19,183		7,125		12,058
RANCHO VILLAGE LT ZONE 312	2,000		1,157		843
RIVERBANK EST MAINT ZONE 110	1,848		871		977
RIVERVIEW LT-DR ZONE 115	15,111		4,739		10,372
ROBINSON EST LT-DR ZONE 317	30,864		13,097		17,767
ROCKWOOD EST DR & MAINT ZONE 262	5,675	370	4,253		1,052
SALLES MANOR LT ZONE 213	2,612		1,629		983
SAN LUIS HILLS LT & DR ZONE 413	10,797		6,373		4,424
SAN LUIS TRUCK PLAZA ST LT 411	15,763		7,077		8,686
SANTA FE BUSINESS LT-DR ZONE 246	21,292		9,625		11,667
SANTA NELLA LT ZONE 400	52,358		26,619		25,739
SANTA NELLA PLAZA LT-DR ZONE 406	2,730		841		1,889
SANTA NELLA ROAD ZONE 404	157,583		107,517		50,066
SANTA NELLA VILLAGE DR ZONE 407	23,060		8,700		14,360
SANTA NELLA VILLAGE LNDSCP ZNE 408	9,115		3,373		5,742
SANTA NELLA VILLAGE RD ZONE 410	32,779		11,371		21,408
SANTA RITA GARDEN DR ZONE 208	14,734		9,051		5,683
SNELLING LT ZONE 105	9,891		5,859		4,032
SOUTH DOS PALOS LT ZONE 401	22,288		10,682		11,606
STEVINSON LT ZONE 200	13,422		6,555		6,867
STOLLE ACRES LT-DR ZONE 316	3,220		1,291		1,929
<b>TOTAL</b>	<b>1,963,278</b>	<b>1,809</b>	<b>976,693</b>		<b>984,776</b>

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICT  
 ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED  
 AS OF JUNE 30, 2003

GOVERNING BOARD:  
 BOARD OF SUPERVISORS (X)  
 OTHER APPOINTED ( )  
 OTHER ELECTED ( )

DISTRICT AND FUND  (1)	FUND BALANCE (PER AUDITOR) AS OF JUNE 30, 2003 ACTUAL (2)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30			FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2003 ACTUAL (6)
		ENCUMBRANCES  (3)	GENERAL & OTHER RESERVES  (4)	DESIGNATIONS  (5)	
TOTALS FORWARD	1,963,278	1,809	976,693		984,776
STONEMILL EST LT-DR ZONE 325	20,941		9,031		11,910
SUNRISE TERRACE DR ZONE 320	38,040		16,300		21,740
TAYLOR ESTATES LT-DR ZONE 249	17,195		7,586		9,609
TERRY LT ZONE 247	305		308		-3
TEXEIRA ST LT ZONE 251	1,624		637		987
TOWN & COUNTRY DR ZONE 206	31,510		15,999		15,511
TROVARE ST LT & DR ZONE 330	593		424		169
TUMBLEWEED EST LT-DR ZONE 236	12,192		4,515		7,677
VILLAGE GREENS LT-DR ZONE 250	41,263		23,544		17,719
WEST HILLS ESTATES LT-DR ZONE 313	9,121		1,201		7,920
WESTWOOD LT ZONE 211	2,845		1,521		1,324
WHITE GATE ESTATES LT-DR ZONE 305	21,033		8,814		12,219
WHITE GATE FARMS #3 LT ZONE 306	17,649		8,344		9,305
WHITE GATE FARMS DR ZONE 307	19,917		10,938		8,979
WICKUM EST LT-DR ZONE 233	32,623		18,855		13,768
WICKUM LT ZONE 216	1,327		834		493
WILLOW CREST EST LT & DR ZONE 263	25,553				25,553
WINTON LT ZONE 202	132,529		86,833		45,696
WINTON MANOR DR ZONE 207	29,017		13,990		15,027
WINTON MEADOWS DR ZONE 242	36,472		16,961		19,511
YOSEMITE MEADOWS LT-DR ZONE 311	22,738		7,604		15,134
<b>GRAND TOTAL</b>	<b>2,477,765</b>	<b>1,809</b>	<b>1,230,932</b>		<b>1,245,024</b>

COUNTY OF MERCED  
 STATE OF CALIFORNIA

DETAILS OF PROVISIONS FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICT  
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION TOTALS)  
 FOR FISCAL YEAR 2003-2004

GOVERNING BOARD:  
 BOARD OF SUPERVISORS (X)  
 OTHER APPOINTED ( )  
 OTHER ELECTED ( )

DISTRICT AND DESCRIPTION - PURPOSE (1)	RESERVES/ DESIGNATIONS BALANCE AS OF JUNE 30, 2003 (2)	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION		INCREASES OR NEW RES./DESIG. TO BE PROVIDED IN BUDGET YEAR		TOTAL RESERVES/ DESIGNATIONS FOR BUDGET YEAR (7)	FUND (8)
		RECOMMENDED (3)	APPROVED ADOPTED BY THE GOVERN. BD. (4)	RECOMMENDED (5)	APPROVED / ADOPTED BY THE GOVERN. BD. (6)		
ALMOND ESTATES LT-DR ZONE 108	9,059	2,060	2,060			6,999	8814
ALMOND GROVE DR ZONE 204	5,667	99	99			5,568	9009
ALMOND MEADOWS DR MAINT ZONE 319	8,203			951	951	9,154	8815
ALMOND TREE ESTATES DR ZONE 114	20,070	721	721			19,349	8859
ALMONDWOOD ESTATES LT-DR ZONE 203	8,420			585	585	9,005	9001
AMERICAN HERITAGE DR ZONE 323	13,260	2,201	2,201			11,059	8811
ASHE TRACT LT ZONE 218	3,714	673	673			3,041	8301
ASHLEY ESTATES DR ZONE 116	9,971			171	171	10,142	8858
ATWATER ACRES LT-DR ZONE 212	368	83	83			285	9002
B & B RANCHEROS LT-DR ZONE 217	10,755	690	690			10,065	9004
B & B RANCHEROS 2 LT-DR ZONE 220	13,971			341	341	14,312	9003
BEACHWOOD LT ZONE 221	36,786	1,422	1,422			35,364	8303
BISPO ESTATES LT-DR ZONE 234	12,659			650	650	13,309	8817
BLACK RASCAL LT ZONE 215	1,163			69	69	1,232	9005
BLOSSOM STREET LT ZONE 402	17,676			2,190	2,190	19,866	8305
BRIDGET COURT DR-MAINT ZONE 232	2,642			262	262	2,904	8818
BUHACH PARK EST LT-DR ZONE 226	8,402			377	377	8,779	8820
CAMDEN PL LANDSCAPE ZONE 117	2,852	1,596	1,596			1,256	8855
CHAMPAGNE ESTATES DR ZONE 231	8,908			704	704	9,612	8823
COUNTRY CLUB ESTATES ZONE 106	4,525	1,240	1,240			3,285	8821
COUNTRY CLUB PLACE ST LT ZONE 314	1,191	142	142			1,049	8822
COUNTRY LIVING EST LT-DR ZONE 240	5,992			2,616	2,616	8,608	8813
COUNTRYSIDES ESTATES DR ZONE 101	7,993	1,531	1,531			6,462	9008
COWDENKNOWES DR ZONE 238	1,569			176	176	1,745	8816
<b>TOTAL</b>	<b>215,816</b>	<b>12,458</b>	<b>12,458</b>	<b>9,092</b>	<b>9,092</b>	<b>212,450</b>	

**COUNTY OF MERCED**

STATE OF CALIFORNIA

DETAILS OF PROVISIONS FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICT  
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION TOTALS)  
 FOR FISCAL YEAR 2003-2004

GOVERNING BOARD:  
 BOARD OF SUPERVISORS (X)  
 OTHER APPOINTED ( )  
 OTHER ELECTED ( )

DISTRICT AND DESCRIPTION - PURPOSE  (1)	RESERVES/ DESIGNATIONS BALANCE AS OF JUNE 30, 2003  (2)	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION		INCREASES OR NEW RES./DESIG. TO BE PROVIDED IN BUDGET YEAR		TOTAL RESERVES/ DESIGNATIONS FOR BUDGET YEAR  (7)	FUND  (8)
		RECOMMENDED  (3)	APPROVED ADOPTED BY THE GOVERN. BD.  (4)	RECOMMENDED  (5)	APPROVED / ADOPTED BY THE GOVERN. BD.  (6)		
TOTALS FORWARD	215,816	12,458	12,458	9,092	9,092	212,450	
CRESSEY LT ZONE 201	3,955	1,868	1,868			2,087	9010
CSA #1 MAINT REVOLVING FUND							8201
CYPRESS EST DR MAINT ZONE 254				1,646	1,646	1,646	8883
DELHI LT ZONE 102	66,578			3,170	3,170	69,748	9020
DENIS WAY DR ZONE 109	574	53	53			521	8834
EASY STREET LT ZONE 308	2,240	126	126			2,114	9030
EL CAPITAN & HOLLYWD EST ZONE 265				5,733	5,733	5,733	8884
ELLIOT MANOR DR ZONE 230	9,127			360	360	9,487	8824
ELLIOTT ESTATES LT ZONE 214	9,135	113	113			9,022	9021
ESAU ESTATES LT-DR ZONE 243	6,553			822	822	7,375	8833
EVERGREEN PLACE DR ZONE 256	9,629			563	563	10,192	8866
FAIRWAY ESTATES ST LT ZONE 107	1,340	78	78			1,262	8826
FLEMING ACRES LT-DR ZONE 227	10,523			809	809	11,332	8825
FLEMING OAKS LT-DR ZONE 241	15,665	1,647	1,647			14,018	8828
FORIST LANE LT ZONE 244	632			33	33	665	8832
FRANKLIN HEIGHTS LT-DR ZONE 228	13,311			784	784	14,095	8827
GLEN MEADOWS LT-DR ZONE 255	4,975	1,747	1,747			3,228	8873
GLENWOOD EST LT-DR ZONE 229	4,617			3,717	3,717	8,334	8829
GOLDEN ESTATES DR ZONE 205	4,164	432	432			3,732	9032
GOLF ROAD ST LT ZONE 321	1,290	46	46			1,244	8830
GREEN LAWNS LT ZONE 219	1,991	355	355			1,636	8307
GREENFIELD BROOKS LT & DR ZONE 252	6,556			2,090	2,090	8,646	8877
GROVE STORM DR ZONE 111	2,089	242	242			1,847	8844
<b>TOTAL</b>	<b>390,760</b>	<b>19,165</b>	<b>19,165</b>	<b>28,819</b>	<b>28,819</b>	<b>400,414</b>	

DISTRICT AND DESCRIPTION - PURPOSE  (1)	RESERVES/ DESIGNATIONS BALANCE AS OF JUNE 30, 2003  (2)	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION		INCREASES OR NEW RES./DESIG. TO BE PROVIDED IN BUDGET YEAR		TOTAL RESERVES/ DESIGNATIONS FOR BUDGET YEAR  (7)	FUND  (8)
		RECOMMENDED  (3)	APPROVED ADOPTED BY THE GOVERN. BD.  (4)	RECOMMENDED  (5)	APPROVED / ADOPTED BY THE GOVERN. BD.  (6)		
TOTALS FORWARD	390,760	19,165	19,165	28,819	28,819	400,414	
GURR ROAD WATER ZONE 245	9,187			242	242	9,429	8819
HARMONY RANCH DR & PARK ZONE 121	36,973			2,628	2,628	39,601	8874
HEAVENLY ACRES 2 LT-DR ZONE 209	3,099	208	208			2,891	9025
HEAVENLY ACRES 3 LT-DR ZONE 210	6,611	481	481			6,130	9026
HILLCREST EST LT-DR ZONE 318	11,172			382	382	11,554	8831
HILLSIDE ESTATES DR ZONE 113	2,824	111	111			2,713	8870
HILMAR STEVINSON PARK ZONE 120	12,205			648	648	12,853	8871
HILMAR-IRWIN LT ZONE 100	79,339	6,651	6,651			72,688	8315
LAKEWOOD EST LT-DR ZONE 301	5,798			605	605	6,403	9031
LE GRAND LT ZONE 310	29,482			54	54	29,536	8330
LEWIS ESTATES DR ZONE 103	33,140	3,494	3,494			29,646	9033
LINKS LT-DR ZONE 112	2,398	267	267			2,131	9028
MARILYN EST LT-DR ZONE 300	1,857			530	530	2,387	9035
MEADOWBROOK MAINT ZONE 119	5,919	1,144	1,144			4,775	8872
MILES CREEK EST DR ZONE 326	10,261			492	492	10,753	8867
MISSION TRAILS LT ZONE 303	4,809			93	93	4,902	8333
MORAN ST LT-DR ZONE 235	7,470	703	703			6,767	8835
NEW CENTURY PARK DR ZONE 327	8,019			256	256	8,275	8865
NUTCRACKER TERRACE LT-DR ZONE 239	12,090			205	205	12,295	8836
OLEANDER LT ZONE 302	5,803			264	264	6,067	8335
PALM HEIGHTS DR MAINT ZONE 122	3,600	1,198	1,198			2,402	8875
PLANADA LT ZONE 309	33,098			707	707	33,805	8340
PLANADA STORM DR MAINT ZONE 329	7,373			2,666	2,666	10,039	8878
<b>TOTAL</b>	<b>723,287</b>	<b>33,422</b>	<b>33,422</b>	<b>38,591</b>	<b>38,591</b>	<b>728,456</b>	

DISTRICT AND DESCRIPTION - PURPOSE  (1)	RESERVES/ DESIGNATIONS BALANCE AS OF JUNE 30, 2003  (2)	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION		INCREASES OR NEW RES./DESIG. TO BE PROVIDED IN BUDGET YEAR		TOTAL RESERVES/ DESIGNATIONS FOR BUDGET YEAR  (7)	FUND  (8)
		RECOMMENDED  (3)	APPROVED ADOPTED BY THE GOVERN. BD.  (4)	RECOMMENDED  (5)	APPROVED / ADOPTED BY THE GOVERN. BD.  (6)		
TOTALS FORWARD	723,287	33,422	33,422	38,591	38,591	728,456	
PLEASANT VALLEY LT & DR ZONE 259	4,834			233	233	5,067	8876
RAMOS ROAD LT ZONE 405	767			1	1	768	8838
RANCH ESTATES LT-DR ZONE 237	7,125			326	326	7,451	8839
RANCHO VILLAGE LT ZONE 312	1,157			36	36	1,193	8840
RIVERBANK EST MAINT ZONE 110	871			2	2	873	8843
RIVERVIEW LT-DR ZONE 115	4,739			319	319	5,058	8856
ROBINSON EST LT-DR ZONE 317	13,097			114	114	13,211	8842
ROCKWOOD EST DR & MAINT ZONE 262	4,253	920	920			3,333	8881
SALLES MANOR LT ZONE 213	1,629	108	108			1,521	9039
SAN LUIS HILLS LT & DR ZONE 413	6,373	1,266	1,266			5,107	8880
SAN LUIS TRUCK PLAZA ST LT 411	7,077			134	134	7,211	8868
SANTA FE BUSINESS LT-DR ZONE 246	9,625	7	7			9,618	8852
SANTA NELLA LT ZONE 400	26,619			9,422	9,422	36,041	8810
SANTA NELLA PLAZA LT-DR ZONE 406	841			107	107	948	9054
SANTA NELLA ROAD ZONE 404	107,517			3,542	3,542	111,059	8812
SANTA NELLA VILLAGE DR ZONE 407	8,700			1,887	1,887	10,587	8860
SANTA NELLA VILLAGE LNDSCP ZNE 408	3,373	3,278	3,278			95	8861
SANTA NELLA VILLAGE RD ZONE 410	11,371			3,992	3,992	15,363	8863
SANTA RITA GARDEN DR ZONE 208	9,051	1,718	1,718			7,333	9038
SNELLING LT ZONE 105	5,859			108	108	5,967	8350
SOUTH DOS PALOS ZONE 401	10,682			1,849	1,849	12,531	8360
STEVINSON LT ZONE 200	6,555			194	194	6,749	9040
STOLLE ACRES LT-DR ZONE 316	1,291			67	67	1,358	8847
<b>TOTAL</b>	<b>976,693</b>	<b>40,719</b>	<b>40,719</b>	<b>60,924</b>	<b>60,924</b>	<b>996,898</b>	

COUNTY OF MERCED  
 STATE OF CALIFORNIA

DETAILS OF PROVISIONS FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICT  
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION TOTALS)  
 FOR FISCAL YEAR 2003-2004

GOVERNING BOARD:  
 BOARD OF SUPERVISORS (X)  
 OTHER APPOINTED ( )  
 OTHER ELECTED ( )

(1) DISTRICT AND DESCRIPTION - PURPOSE	(2) RESERVES/ DESIGNATIONS BALANCE AS OF JUNE 30, 2003	(3) AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION		(6) 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	976,693	40,719	40,719	60,924	60,924	996,898	
STONEMILL EST LT-DR ZONE 325	9,031			941	941	9,972	8854
SUNRISE TERRACE DR ZONE 320	16,300			112	112	16,412	8846
TAYLOR ESTATES LT-DR ZONE 249	7,586			336	336	7,922	9023
TERRY LT ZONE 247	308			7	7	315	8841
TEXEIRA ST LT ZONE 251	637			140	140	777	8857
TOWN & COUNTRY DR ZONE 206	15,999	2,449	2,449			13,550	9150
TROVARE ST LT & DR ZONE 330	424	301	301			123	8879
TUMBLEWEED EST LT-DR ZONE 236	4,515			127	127	4,642	8848
VILLAGE GREENS LT-DR ZONE 250	23,544	4,444	4,444			19,100	8853
WEST HILLS ESTATES LT-DR ZONE 313	1,201			4,274	4,274	5,475	8851
WESTWOOD LT ZONE 211	1,521	14	14			1,507	8375
WHITE GATE ESTATES LT-DR ZONE 305	8,814	453	453			8,361	9053
WHITE GATE FARMS #3 LT ZONE 306	8,344			292	292	8,636	9051
WHITE GATE FARMS DR ZONE 307	10,938	1,686	1,686			9,252	9050
WICKUM ESTATES LT-DR ZONE 233	18,855	2,549	2,549			16,306	8849
WICKUM LT ZONE 216	834	35	35			799	9055
WILLOW CREST EST LT & DR ZONE 263				25,603	25,603	25,603	8882
WINTON LT ZONE 202	86,833			1,279	1,279	88,112	8370
WINTON MANOR DR ZONE 207	13,990	1,794	1,794			12,196	9060
WINTON MEADOWS DR ZONE 242	16,961	618	618			16,343	8837
YOSEMITE MEADOWS LT-DR ZONE 311	7,604			333	333	7,937	8850
<b>GRAND TOTAL</b>	<b>1,230,932</b>	<b>55,062</b>	<b>55,062</b>	<b>94,368</b>	<b>94,368</b>	<b>1,270,238</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	994	669	600	600	
CHARGES FOR CURRENT SERVICES	8,016	8,144	8,277	8,277	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>9,010</b>	<b>8,813</b>	<b>8,877</b>	<b>8,877</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	9,356	10,188	23,325	23,325	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,049	3,049	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>9,356</b>	<b>10,188</b>	<b>26,374</b>	<b>26,374</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	370	270	400	400	
CHARGES FOR CURRENT SERVICES	2,272	2,243	2,061	2,061	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,642</b>	<b>2,513</b>	<b>2,461</b>	<b>2,461</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,485	742	7,536	7,536	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	704	704	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>4,485</b>	<b>742</b>	<b>8,240</b>	<b>8,240</b>	

ALMOND MEADOWS DR MAINT ZONE 319 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	653	500	350	350	
CHARGES FOR CURRENT SERVICES	1,823	2,095	1,839	1,839	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,476</b>	<b>2,595</b>	<b>2,189</b>	<b>2,189</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,084	754	11,800	11,800	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,120	1,120	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,084</b>	<b>754</b>	<b>12,920</b>	<b>12,920</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 ALMOND TREE ESTATES DR ZONE 114 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	1,609	1,215	500	500	
CHARGES FOR CURRENT SERVICES	4,507	4,433	4,480	4,480	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>6,116</b>	<b>5,648</b>	<b>4,980</b>	<b>4,980</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	2,717	2,303	29,100	29,100	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,915	3,915	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>2,717</b>	<b>2,303</b>	<b>33,015</b>	<b>33,015</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 ALMONDWOOD ESTATES LT-DR ZONE 203 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	637	493	500	500	
CHARGES FOR CURRENT SERVICES	1,648	1,683	1,629	1,629	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,285</b>	<b>2,176</b>	<b>2,129</b>	<b>2,129</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	513	491	11,492	11,492	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,084	1,084	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>513</b>	<b>491</b>	<b>12,576</b>	<b>12,576</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	710	570	400	400	
CHARGES FOR CURRENT SERVICES	3,560	3,452	3,686	3,686	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>4,270</b>	<b>4,022</b>	<b>4,086</b>	<b>4,086</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,921	1,383	14,803	14,803	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,380	1,380	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,921</b>	<b>1,383</b>	<b>16,183</b>	<b>16,183</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	212	155	150	150	
CHARGES FOR CURRENT SERVICES	2,845	2,184	2,905	2,905	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,057</b>	<b>2,339</b>	<b>3,055</b>	<b>3,055</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,798	2,718	4,972	4,972	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	915	915	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>2,798</b>	<b>2,718</b>	<b>5,887</b>	<b>5,887</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	713	568	100	100	
CHARGES FOR CURRENT SERVICES	2,825	2,859	2,877	2,877	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,538</b>	<b>3,427</b>	<b>2,977</b>	<b>2,977</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	992	842	13,800	13,800	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,950	1,950	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>992</b>	<b>842</b>	<b>15,750</b>	<b>15,750</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	24	15	10	10	
CHARGES FOR CURRENT SERVICES	362	317	362	362	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>386</b>	<b>332</b>	<b>372</b>	<b>372</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	470	454	543	543	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	50	50	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>470</b>	<b>454</b>	<b>593</b>	<b>593</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,168	790	600	600	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>1,168</b>	<b>790</b>	<b>600</b>	<b>600</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,035	1,982	17,848	17,848	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,288	1,288	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>2,035</b>	<b>1,982</b>	<b>19,136</b>	<b>19,136</b>	

B & B RANCHEROS 2 LT-DR ZONE 220 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,047	799	700	700	
CHARGES FOR CURRENT SERVICES	3,149	2,983	3,025	3,025	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>4,196</b>	<b>3,782</b>	<b>3,725</b>	<b>3,725</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,585	1,648	18,858	18,858	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,884	1,884	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,585</b>	<b>1,648</b>	<b>20,742</b>	<b>20,742</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	2,330	1,543	1,500	1,500	
CHARGES FOR CURRENT SERVICES	28,700	28,332	35,820	35,820	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>31,030</b>	<b>29,875</b>	<b>37,320</b>	<b>37,320</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	34,698	34,740	53,197	53,197	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	6,630	6,630	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>34,698</b>	<b>34,740</b>	<b>59,827</b>	<b>59,827</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,008	714	600	600	
CHARGES FOR CURRENT SERVICES	4,730	4,730	4,771	4,771	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>5,738</b>	<b>5,444</b>	<b>5,371</b>	<b>5,371</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,689	4,397	17,947	17,947	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,755	1,755	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>5,689</b>	<b>4,397</b>	<b>19,702</b>	<b>19,702</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	86	63	45	45	
CHARGES FOR CURRENT SERVICES	588	633	787	787	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>674</b>	<b>696</b>	<b>832</b>	<b>832</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	621	600	1,733	1,733	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	330	330	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>621</b>	<b>600</b>	<b>2,063</b>	<b>2,063</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,274	962	500	500	
CHARGES FOR CURRENT SERVICES	10,236	10,667	11,684	11,684	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>11,510</b>	<b>11,629</b>	<b>12,184</b>	<b>12,184</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	9,138	9,238	26,025	26,025	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,405	4,405	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>9,138</b>	<b>9,238</b>	<b>30,430</b>	<b>30,430</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 BRIDGET COURT DR-MAINT ZONE 232 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	214	162	100	100	
CHARGES FOR CURRENT SERVICES	724	724	810	810	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>938</b>	<b>886</b>	<b>910</b>	<b>910</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	416	359	4,000	4,000	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	360	360	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>416</b>	<b>359</b>	<b>4,360</b>	<b>4,360</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	658	487	400	400	
CHARGES FOR CURRENT SERVICES	1,628	1,986	1,720	1,720	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,286</b>	<b>2,473</b>	<b>2,120</b>	<b>2,120</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	1,188	1,659	11,184	11,184	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	801	801	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,188</b>	<b>1,659</b>	<b>11,985</b>	<b>11,985</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 CAMDEN PL LANDSCAPE ZONE 117 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	149	114	115	115	
CHARGES FOR CURRENT SERVICES	1,623	1,631	1,646	1,646	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>1,772</b>	<b>1,745</b>	<b>1,761</b>	<b>1,761</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	1,396	1,387	4,439	4,439	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	414	414	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,396</b>	<b>1,387</b>	<b>4,853</b>	<b>4,853</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	682	509	450	450	
CHARGES FOR CURRENT SERVICES	2,061	2,150	2,019	2,019	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,743</b>	<b>2,659</b>	<b>2,469</b>	<b>2,469</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,075	2,175	11,175	11,175	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,018	1,018	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,075</b>	<b>2,175</b>	<b>12,193</b>	<b>12,193</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	313	244	100	100	
CHARGES FOR CURRENT SERVICES	1,838	1,760	1,799	1,799	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,151</b>	<b>2,004</b>	<b>1,899</b>	<b>1,899</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,227	1,213	7,710	7,710	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	557	557	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,227</b>	<b>1,213</b>	<b>8,267</b>	<b>8,267</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 COUNTRY CLUB PLACE ST LT ZONE 314 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	80	54	50	50	
CHARGES FOR CURRENT SERVICES	825	695	806	806	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>905</b>	<b>749</b>	<b>856</b>	<b>856</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	863	838	1,728	1,728	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	133	133	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>863</b>	<b>838</b>	<b>1,861</b>	<b>1,861</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 COUNTRY LIVING EST LT-DR ZONE 240 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	799	532	500	500	
CHARGES FOR CURRENT SERVICES	2,666	2,860	3,308	3,308	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,465</b>	<b>3,392</b>	<b>3,808</b>	<b>3,808</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	3,969	2,610	14,435	14,435	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,384	1,384	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>3,969</b>	<b>2,610</b>	<b>15,819</b>	<b>15,819</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 COUNTRYSIDES ESTATES DR ZONE 101 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	468	356	160	160	
CHARGES FOR CURRENT SERVICES	1,536	1,540	1,540	1,540	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,004</b>	<b>1,896</b>	<b>1,700</b>	<b>1,700</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	145	1,162	8,810	8,810	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	630	630	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>145</b>	<b>1,162</b>	<b>9,440</b>	<b>9,440</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	122	92	162	162	
CHARGES FOR CURRENT SERVICES	338	357	339	339	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>460</b>	<b>449</b>	<b>501</b>	<b>501</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	228	206	2,155	2,155	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	196	196	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>228</b>	<b>206</b>	<b>2,351</b>	<b>2,351</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	204	145	200	200	
CHARGES FOR CURRENT SERVICES	2,430	2,273	2,445	2,445	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,634</b>	<b>2,418</b>	<b>2,645</b>	<b>2,645</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,568	2,868	5,607	5,607	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	230	230	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>2,568</b>	<b>2,868</b>	<b>5,837</b>	<b>5,837</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	0	0	0	0	
CHARGES FOR CURRENT SERVICES	20,001	32,295	30,000	30,000	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>20,001</b>	<b>32,295</b>	<b>30,000</b>	<b>30,000</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	22,657	32,295	30,000	30,000	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>22,657</b>	<b>32,295</b>	<b>30,000</b>	<b>30,000</b>	

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
8883								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	0	11	10	10	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	1,625	0	0	
<b>TOTAL</b>	<b>0</b>	<b>1,636</b>	<b>10</b>	<b>10</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (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	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	4,163	3,149	1,500	1,500	
CHARGES FOR CURRENT SERVICES	49,800	50,741	53,645	53,645	
OTHER REVENUE	4,594	3,331	0	0	
<b>TOTAL</b>	<b>58,557</b>	<b>57,221</b>	<b>55,145</b>	<b>55,145</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	47,700	52,943	96,524	96,524	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	13,250	13,250	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>47,700</b>	<b>52,943</b>	<b>109,774</b>	<b>109,774</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	38	20	20	20	
CHARGES FOR CURRENT SERVICES	719	703	719	719	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>757</b>	<b>723</b>	<b>739</b>	<b>739</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	900	798	980	980	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	73	73	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>900</b>	<b>798</b>	<b>1,053</b>	<b>1,053</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	161	118	100	100	
CHARGES FOR CURRENT SERVICES	963	916	2,249	2,249	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>1,124</b>	<b>1,034</b>	<b>2,349</b>	<b>2,349</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	848	936	2,919	2,919	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,814	1,814	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>848</b>	<b>936</b>	<b>4,733</b>	<b>4,733</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 EL CAPITAN & HOLLYWD EST ZONE 265 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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
8884								

**SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES**

SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	0	9	0	0	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	5,725	0	0	
<b>TOTAL</b>	0	5,734	0	0	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
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	
<b>TOTAL</b>	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
9021								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	679	469	400	400	
CHARGES FOR CURRENT SERVICES	2,851	2,875	3,618	3,618	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,530</b>	<b>3,344</b>	<b>4,018</b>	<b>4,018</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,572	3,425	11,703	11,703	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,101	1,101	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>3,572</b>	<b>3,425</b>	<b>12,804</b>	<b>12,804</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	734	557	400	400	
CHARGES FOR CURRENT SERVICES	1,432	1,389	1,453	1,453	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,166</b>	<b>1,946</b>	<b>1,853</b>	<b>1,853</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	493	376	12,900	12,900	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,240	1,240	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>493</b>	<b>376</b>	<b>14,140</b>	<b>14,140</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	612	442	400	400	
CHARGES FOR CURRENT SERVICES	1,675	1,628	1,585	1,585	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,287</b>	<b>2,070</b>	<b>1,985</b>	<b>1,985</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	1,664	1,141	10,739	10,739	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,054	1,054	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,664</b>	<b>1,141</b>	<b>11,793</b>	<b>11,793</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 EVERGREEN PLACE DR ZONE 256 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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
8866								

**SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES**

SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	703	554	400	400	
CHARGES FOR CURRENT SERVICES	2,513	2,352	2,396	2,396	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,216</b>	<b>2,906</b>	<b>2,796</b>	<b>2,796</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	645	1,022	13,269	13,269	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,287	1,287	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>645</b>	<b>1,022</b>	<b>14,556</b>	<b>14,556</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 FAIRWAY ESTATES ST LT ZONE 107 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	73	54	25	25	
CHARGES FOR CURRENT SERVICES	1,080	1,080	1,132	1,132	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>1,153</b>	<b>1,134</b>	<b>1,157</b>	<b>1,157</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	1,031	1,033	1,707	1,707	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	426	426	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,031</b>	<b>1,033</b>	<b>2,133</b>	<b>2,133</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	808	596	500	500	
CHARGES FOR CURRENT SERVICES	1,850	1,990	2,128	2,128	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,658</b>	<b>2,586</b>	<b>2,628</b>	<b>2,628</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	1,515	1,564	13,420	13,420	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	842	842	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,515</b>	<b>1,564</b>	<b>14,262</b>	<b>14,262</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,061	761	700	700	
CHARGES FOR CURRENT SERVICES	3,712	4,234	4,292	4,292	
OTHER REVENUE	0	1,344	0	0	
TOTAL	4,773	6,339	4,992	4,992	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,754	5,298	17,938	17,938	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,734	1,734	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	4,754	5,298	19,672	19,672	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	43	31	20	20	
CHARGES FOR CURRENT SERVICES	376	396	446	446	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>419</b>	<b>427</b>	<b>466</b>	<b>466</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	397	382	935	935	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	64	64	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>397</b>	<b>382</b>	<b>999</b>	<b>999</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 FRANKLIN HEIGHTS LT-DR ZONE 228 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	1,482	1,113	1,000	1,000	
CHARGES FOR CURRENT SERVICES	3,542	3,683	3,522	3,522	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>5,024</b>	<b>4,796</b>	<b>4,522</b>	<b>4,522</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	2,263	2,362	25,353	25,353	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	8,177	8,177	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>2,263</b>	<b>2,362</b>	<b>33,530</b>	<b>33,530</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	333	268	200	200	
CHARGES FOR CURRENT SERVICES	1,750	1,994	2,329	2,329	
OTHER REVENUE	1,762	0	0	0	
<b>TOTAL</b>	<b>3,845</b>	<b>2,262</b>	<b>2,529</b>	<b>2,529</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,679	2,557	8,070	8,070	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	757	757	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,679</b>	<b>2,557</b>	<b>8,827</b>	<b>8,827</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	428	337	250	250	
CHARGES FOR CURRENT SERVICES	1,225	2,885	1,226	1,226	
OTHER REVENUE	0	2,082	0	0	
<b>TOTAL</b>	<b>1,653</b>	<b>5,304</b>	<b>1,476</b>	<b>1,476</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	860	1,002	8,695	8,695	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	530	530	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>860</b>	<b>1,002</b>	<b>9,225</b>	<b>9,225</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	413	286	300	300	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>413</b>	<b>286</b>	<b>300</b>	<b>300</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	444	567	6,359	6,359	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	586	586	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>444</b>	<b>567</b>	<b>6,945</b>	<b>6,945</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	94	68	50	50	
CHARGES FOR CURRENT SERVICES	1,079	1,053	1,145	1,145	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>1,173</b>	<b>1,121</b>	<b>1,195</b>	<b>1,195</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,131	1,094	2,412	2,412	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	181	181	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,131</b>	<b>1,094</b>	<b>2,593</b>	<b>2,593</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	126	82	90	90	
CHARGES FOR CURRENT SERVICES	1,398	1,243	1,410	1,410	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>1,524</b>	<b>1,325</b>	<b>1,500</b>	<b>1,500</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,766	1,713	2,618	2,618	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	222	222	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,766</b>	<b>1,713</b>	<b>2,840</b>	<b>2,840</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 GREENFIELD BROOKS LT & DR ZONE 252 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	771	530	400	400	
CHARGES FOR CURRENT SERVICES	5,512	6,411	6,864	6,864	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>6,283</b>	<b>6,941</b>	<b>7,264</b>	<b>7,264</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	6,223	5,695	17,797	17,797	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,720	1,720	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>6,223</b>	<b>5,695</b>	<b>19,517</b>	<b>19,517</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	123	103	20	20	
CHARGES FOR CURRENT SERVICES	789	741	807	807	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>912</b>	<b>844</b>	<b>827</b>	<b>827</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	219	363	2,755	2,755	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	395	395	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>219</b>	<b>363</b>	<b>3,150</b>	<b>3,150</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	335	242	300	300	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>335</b>	<b>242</b>	<b>300</b>	<b>300</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (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	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,078	1,796	500	500	
CHARGES FOR CURRENT SERVICES	29,840	31,688	31,800	31,800	
OTHER REVENUE	500	500	0	0	
<b>TOTAL</b>	<b>32,418</b>	<b>33,984</b>	<b>32,300</b>	<b>32,300</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	20,689	18,215	46,628	46,628	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	25,877	25,877	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>20,689</b>	<b>18,215</b>	<b>72,505</b>	<b>72,505</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	205	145	100	100	
CHARGES FOR CURRENT SERVICES	1,451	1,451	1,514	1,514	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>1,656</b>	<b>1,596</b>	<b>1,614</b>	<b>1,614</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,631	1,580	3,940	3,940	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	344	344	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,631</b>	<b>1,580</b>	<b>4,284</b>	<b>4,284</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	398	291	200	200	
CHARGES FOR CURRENT SERVICES	3,479	3,426	3,485	3,485	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,877</b>	<b>3,717</b>	<b>3,685</b>	<b>3,685</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,471	3,296	8,257	8,257	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	786	786	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>3,471</b>	<b>3,296</b>	<b>9,043</b>	<b>9,043</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	1,735	1,107	1,200	1,200				
CHARGES FOR CURRENT SERVICES	7,420	8,010	7,598	7,598				
OTHER REVENUE	0	0	0	0				
<b>TOTAL</b>	<b>9,155</b>	<b>9,117</b>	<b>8,798</b>	<b>8,798</b>				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	12,211	11,226	31,310	31,310				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,902	5,902				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
<b>TOTAL</b>	<b>12,211</b>	<b>11,226</b>	<b>37,212</b>	<b>37,212</b>				

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	156	137	50	50	
CHARGES FOR CURRENT SERVICES	1,181	1,148	1,181	1,181	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>1,337</b>	<b>1,285</b>	<b>1,231</b>	<b>1,231</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	320	240	3,855	3,855	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	533	533	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>320</b>	<b>240</b>	<b>4,388</b>	<b>4,388</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 HILMAR STEVINSON PARK ZONE 120 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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
8871								

**SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES**

SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	441	328	303	303	
CHARGES FOR CURRENT SERVICES	486	317	0	0	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>927</b>	<b>645</b>	<b>303</b>	<b>303</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
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	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	4,195	3,155	2,100	2,100	
CHARGES FOR CURRENT SERVICES	35,878	35,651	41,102	41,102	
OTHER REVENUE	3,282	203	0	0	
<b>TOTAL</b>	<b>43,355</b>	<b>39,009</b>	<b>43,202</b>	<b>43,202</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	32,948	36,234	71,141	71,141	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	21,256	21,256	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>32,948</b>	<b>36,234</b>	<b>92,397</b>	<b>92,397</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 LAKEWOOD EST LT-DR ZONE 301 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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
9031								

**SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES**

SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	547	411	300	300	
CHARGES FOR CURRENT SERVICES	1,459	1,349	1,707	1,707	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,006</b>	<b>1,760</b>	<b>2,007</b>	<b>2,007</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	870	823	10,554	10,554	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,005	1,005	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>870</b>	<b>823</b>	<b>11,559</b>	<b>11,559</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	2,399	1,689	1,500	1,500	
CHARGES FOR CURRENT SERVICES	11,926	13,010	15,137	15,137	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>14,325</b>	<b>14,699</b>	<b>16,637</b>	<b>16,637</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	14,180	14,537	39,784	39,784	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	11,149	11,149	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>14,180</b>	<b>14,537</b>	<b>50,933</b>	<b>50,933</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,843	1,317	500	500	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>1,843</b>	<b>1,317</b>	<b>500</b>	<b>500</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	553	613	18,879	18,879	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,204	1,204	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>553</b>	<b>613</b>	<b>20,083</b>	<b>20,083</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	123	103	120	120	
CHARGES FOR CURRENT SERVICES	741	741	741	741	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>864</b>	<b>844</b>	<b>861</b>	<b>861</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	195	339	2,602	2,602	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	374	374	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>195</b>	<b>339</b>	<b>2,976</b>	<b>2,976</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	158	124	100	100	
CHARGES FOR CURRENT SERVICES	752	603	749	749	
OTHER REVENUE	0	232	0	0	
<b>TOTAL</b>	<b>910</b>	<b>959</b>	<b>849</b>	<b>849</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	371	355	3,233	3,233	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	283	283	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>371</b>	<b>355</b>	<b>3,516</b>	<b>3,516</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	312	287	115	115	
CHARGES FOR CURRENT SERVICES	1,533	1,427	1,414	1,414	
OTHER REVENUE	1,500	0	0	0	
<b>TOTAL</b>	<b>3,345</b>	<b>1,714</b>	<b>1,529</b>	<b>1,529</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	543	682	7,450	7,450	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	721	721	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>543</b>	<b>682</b>	<b>8,171</b>	<b>8,171</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	733	584	400	400	
CHARGES FOR CURRENT SERVICES	2,910	2,910	2,910	2,910	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,643</b>	<b>3,494</b>	<b>3,310</b>	<b>3,310</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,121	587	14,306	14,306	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,071	2,071	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,121</b>	<b>587</b>	<b>16,377</b>	<b>16,377</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	309	213	200	200	
CHARGES FOR CURRENT SERVICES	3,058	3,059	3,639	3,639	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,367</b>	<b>3,272</b>	<b>3,839</b>	<b>3,839</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	3,614	3,766	6,305	6,305	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	556	556	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>3,614</b>	<b>3,766</b>	<b>6,861</b>	<b>6,861</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	792	563	500	500	
CHARGES FOR CURRENT SERVICES	2,614	2,409	2,647	2,647	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,406</b>	<b>2,972</b>	<b>3,147</b>	<b>3,147</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	2,594	3,309	15,576	15,576	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,508	1,508	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>2,594</b>	<b>3,309</b>	<b>17,084</b>	<b>17,084</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	438	387	200	200	
CHARGES FOR CURRENT SERVICES	2,733	2,733	2,783	2,783	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,171</b>	<b>3,120</b>	<b>2,983</b>	<b>2,983</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	256	279	10,158	10,158	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	976	976	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>256</b>	<b>279</b>	<b>11,134</b>	<b>11,134</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 NUTCRACKER TERRACE LT-DR ZONE 239 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,291	923	900	900	
CHARGES FOR CURRENT SERVICES	2,899	3,034	3,048	3,048	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>4,190</b>	<b>3,957</b>	<b>3,948</b>	<b>3,948</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,436	2,844	24,536	24,536	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,404	2,404	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>3,436</b>	<b>2,844</b>	<b>26,940</b>	<b>26,940</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	411	315	200	200	
CHARGES FOR CURRENT SERVICES	2,382	2,580	2,476	2,476	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,793</b>	<b>2,895</b>	<b>2,676</b>	<b>2,676</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,886	1,825	8,164	8,164	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,112	1,112	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,886</b>	<b>1,825</b>	<b>9,276</b>	<b>9,276</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 PALM HEIGHTS DR MAINT ZONE 122 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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
8875								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	191	173	50	50	
CHARGES FOR CURRENT SERVICES	1,551	2,291	2,361	2,361	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>1,742</b>	<b>2,464</b>	<b>2,411</b>	<b>2,411</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	363	635	7,600	7,600	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	200	200	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>363</b>	<b>635</b>	<b>7,800</b>	<b>7,800</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,143	1,400	1,500	1,500	
CHARGES FOR CURRENT SERVICES	23,927	24,976	33,364	33,364	
OTHER REVENUE	0	2,364	0	0	
<b>TOTAL</b>	<b>26,070</b>	<b>28,740</b>	<b>34,864</b>	<b>34,864</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	31,139	31,444	45,278	45,278	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	9,445	9,445	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>31,139</b>	<b>31,444</b>	<b>54,723</b>	<b>54,723</b>	

PLANADA STORM DR MAINT ZONE 329 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	423	459	100	100	
CHARGES FOR CURRENT SERVICES	5,675	5,870	5,921	5,921	
OTHER REVENUE	0	960	0	0	
<b>TOTAL</b>	<b>6,098</b>	<b>7,289</b>	<b>6,021</b>	<b>6,021</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	232	505	16,352	16,352	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,595	1,595	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>232</b>	<b>505</b>	<b>17,947</b>	<b>17,947</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 PLEASANT VALLEY LT & DR ZONE 259 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	399	301	300	300	
CHARGES FOR CURRENT SERVICES	3,043	3,115	3,072	3,072	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,442</b>	<b>3,416</b>	<b>3,372</b>	<b>3,372</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	2,606	2,355	9,550	9,550	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	944	944	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>2,606</b>	<b>2,355</b>	<b>10,494</b>	<b>10,494</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	50	34	25	25	
CHARGES FOR CURRENT SERVICES	603	603	672	672	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>653</b>	<b>637</b>	<b>697</b>	<b>697</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	694	672	1,144	1,144	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	88	88	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>694</b>	<b>672</b>	<b>1,232</b>	<b>1,232</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	677	500	400	400	
CHARGES FOR CURRENT SERVICES	3,061	3,033	2,922	2,922	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,738</b>	<b>3,533</b>	<b>3,322</b>	<b>3,322</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,526	2,878	13,722	13,722	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,332	1,332	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>2,526</b>	<b>2,878</b>	<b>15,054</b>	<b>15,054</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 RANCHO VILLAGE LT ZONE 312 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	74	51	10	10	
CHARGES FOR CURRENT SERVICES	847	897	932	932	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>921</b>	<b>948</b>	<b>942</b>	<b>942</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	957	928	1,617	1,617	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	132	132	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>957</b>	<b>928</b>	<b>1,749</b>	<b>1,749</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	57	45	20	20	
CHARGES FOR CURRENT SERVICES	221	225	180	180	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>278</b>	<b>270</b>	<b>200</b>	<b>200</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	58	55	1,035	1,035	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	140	140	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>58</b>	<b>55</b>	<b>1,175</b>	<b>1,175</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	522	393	100	100	
CHARGES FOR CURRENT SERVICES	2,283	2,151	2,371	2,371	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,805</b>	<b>2,544</b>	<b>2,471</b>	<b>2,471</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,761	1,991	11,737	11,737	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	787	787	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,761</b>	<b>1,991</b>	<b>12,524</b>	<b>12,524</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	1,155	802	800	800	
CHARGES FOR CURRENT SERVICES	6,356	6,174	7,477	7,477	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>7,511</b>	<b>6,976</b>	<b>8,277</b>	<b>8,277</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	7,926	6,364	23,664	23,664	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,266	2,266	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>7,926</b>	<b>6,364</b>	<b>25,930</b>	<b>25,930</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	140	175	300	300	
CHARGES FOR CURRENT SERVICES	0	0	5,329	5,329	
OTHER REVENUE	6,441	0	0	0	
<b>TOTAL</b>	<b>6,581</b>	<b>175</b>	<b>5,629</b>	<b>5,629</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	0	1,080	6,910	6,910	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	691	691	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>0</b>	<b>1,080</b>	<b>7,601</b>	<b>7,601</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	88	65	50	50	
CHARGES FOR CURRENT SERVICES	1,008	1,008	1,044	1,044	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>1,096</b>	<b>1,073</b>	<b>1,094</b>	<b>1,094</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,010	980	2,004	2,004	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	181	181	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,010</b>	<b>980</b>	<b>2,185</b>	<b>2,185</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 SAN LUIS HILLS LT & DR ZONE 413 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	319	244	194	194	
CHARGES FOR CURRENT SERVICES	0	2,871	8,313	8,313	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>319</b>	<b>3,115</b>	<b>8,507</b>	<b>8,507</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	0	781	11,931	11,931	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,266	2,266	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>0</b>	<b>781</b>	<b>14,197</b>	<b>14,197</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	551	409	200	200	
CHARGES FOR CURRENT SERVICES	2,106	1,964	2,106	2,106	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,657</b>	<b>2,373</b>	<b>2,306</b>	<b>2,306</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	1,831	1,779	9,507	9,507	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,351	1,351	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,831</b>	<b>1,779</b>	<b>10,858</b>	<b>10,858</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 SANTA FE BUSINESS LT-DR ZONE 246 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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
8852								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	804	560	600	600	
CHARGES FOR CURRENT SERVICES	1,487	1,487	2,274	2,274	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,291</b>	<b>2,047</b>	<b>2,874</b>	<b>2,874</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	2,151	1,463	13,289	13,289	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,259	1,259	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>2,151</b>	<b>1,463</b>	<b>14,548</b>	<b>14,548</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	2,239	1,460	1,500	1,500	
CHARGES FOR CURRENT SERVICES	15,179	16,285	29,180	29,180	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>17,418</b>	<b>17,745</b>	<b>30,680</b>	<b>30,680</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	21,376	23,019	44,088	44,088	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,909	2,909	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>21,376</b>	<b>23,019</b>	<b>46,997</b>	<b>46,997</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 SANTA NELLA PLAZA LT-DR ZONE 406 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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
9054								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	93	71	20	20	
CHARGES FOR CURRENT SERVICES	266	100	550	550	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>359</b>	<b>171</b>	<b>570</b>	<b>570</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	58	55	2,110	2,110	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	242	242	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>58</b>	<b>55</b>	<b>2,352</b>	<b>2,352</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	4,960	3,926	2,500	2,500	
CHARGES FOR CURRENT SERVICES	15,663	15,950	15,576	15,576	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>20,623</b>	<b>19,876</b>	<b>18,076</b>	<b>18,076</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,014	3,134	59,000	59,000	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,600	5,600	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>3,014</b>	<b>3,134</b>	<b>64,600</b>	<b>64,600</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 SANTA NELLA VILLAGE DR ZONE 407 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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
8860								

**SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES**

SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	705	571	300	300	
CHARGES FOR CURRENT SERVICES	2,605	2,396	2,507	2,507	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,310</b>	<b>2,967</b>	<b>2,807</b>	<b>2,807</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	290	372	13,375	13,375	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,905	1,905	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>290</b>	<b>372</b>	<b>15,280</b>	<b>15,280</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 SANTA NELLA VILLAGE LNDSCP ZNE 408 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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
8861								

**SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES**

SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	565	270	300	300	
CHARGES FOR CURRENT SERVICES	10,530	9,685	10,140	10,140	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>11,095</b>	<b>9,955</b>	<b>10,440</b>	<b>10,440</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	14,338	15,612	19,460	19,460	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>14,338</b>	<b>15,612</b>	<b>19,460</b>	<b>19,460</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 SANTA NELLA VILLAGE RD ZONE 410 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	1,112	856	500	500	
CHARGES FOR CURRENT SERVICES	3,255	2,993	3,134	3,134	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>4,367</b>	<b>3,849</b>	<b>3,634</b>	<b>3,634</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	965	2,407	14,200	14,200	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	6,850	6,850	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>965</b>	<b>2,407</b>	<b>21,050</b>	<b>21,050</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	572	431	350	350	
CHARGES FOR CURRENT SERVICES	2,682	2,588	2,588	2,588	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,254</b>	<b>3,019</b>	<b>2,938</b>	<b>2,938</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	393	3,373	9,444	9,444	
OTHER CHARGES	57	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	895	895	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>450</b>	<b>3,373</b>	<b>10,339</b>	<b>10,339</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	324	244	201	201	
CHARGES FOR CURRENT SERVICES	2,749	3,386	3,170	3,170	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,073</b>	<b>3,630</b>	<b>3,371</b>	<b>3,371</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	2,752	2,661	6,512	6,512	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	783	783	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>2,752</b>	<b>2,661</b>	<b>7,295</b>	<b>7,295</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 SOUTH DOS PALOS LT ZONE 401 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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
8360								

**SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES**

SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	681	532	400	400	
CHARGES FOR CURRENT SERVICES	6,999	8,765	6,815	6,815	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>7,680</b>	<b>9,297</b>	<b>7,215</b>	<b>7,215</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	6,276	6,074	15,656	15,656	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,316	1,316	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>6,276</b>	<b>6,074</b>	<b>16,972</b>	<b>16,972</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	426	332	300	300	
CHARGES FOR CURRENT SERVICES	3,017	3,198	2,793	2,793	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,443</b>	<b>3,530</b>	<b>3,093</b>	<b>3,093</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,228	2,148	8,113	8,113	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,653	1,653	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>2,228</b>	<b>2,148</b>	<b>9,766</b>	<b>9,766</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	117	85	50	50	
CHARGES FOR CURRENT SERVICES	624	624	624	624	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>741</b>	<b>709</b>	<b>674</b>	<b>674</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	625	693	2,255	2,255	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	281	281	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>625</b>	<b>693</b>	<b>2,536</b>	<b>2,536</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	636	502	350	350	
CHARGES FOR CURRENT SERVICES	5,098	5,552	5,580	5,580	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>5,734</b>	<b>6,054</b>	<b>5,930</b>	<b>5,930</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	3,196	3,749	15,408	15,408	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,491	1,491	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>3,196</b>	<b>3,749</b>	<b>16,899</b>	<b>16,899</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 SUNRISE TERRACE DR ZONE 320 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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
8846								

**SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES**

SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	1,193	945	600	600	
CHARGES FOR CURRENT SERVICES	4,182	4,066	2,299	2,299	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>5,375</b>	<b>5,011</b>	<b>2,899</b>	<b>2,899</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	1,445	946	21,380	21,380	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,147	3,147	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,445</b>	<b>946</b>	<b>24,527</b>	<b>24,527</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	664	461	400	400	
CHARGES FOR CURRENT SERVICES	3,873	5,590	5,745	5,745	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>4,537</b>	<b>6,051</b>	<b>6,145</b>	<b>6,145</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	5,056	6,199	14,062	14,062	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,356	1,356	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>5,056</b>	<b>6,199</b>	<b>15,418</b>	<b>15,418</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	11	8	10	10	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>11</b>	<b>8</b>	<b>10</b>	<b>10</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (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	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	81	44	50	50	
CHARGES FOR CURRENT SERVICES	390	390	390	390	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>471</b>	<b>434</b>	<b>440</b>	<b>440</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	907	507	1,206	1,206	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	81	81	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>907</b>	<b>507</b>	<b>1,287</b>	<b>1,287</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	1,089	817	700	700	
CHARGES FOR CURRENT SERVICES	2,369	2,388	2,463	2,463	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,458</b>	<b>3,205</b>	<b>3,163</b>	<b>3,163</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	1,281	1,364	19,339	19,339	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,784	1,784	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,281</b>	<b>1,364</b>	<b>21,123</b>	<b>21,123</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	40	21	40	40	
CHARGES FOR CURRENT SERVICES	0	0	1,197	1,197	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>40</b>	<b>21</b>	<b>1,237</b>	<b>1,237</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	290	275	2,306	1,706	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1	1	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>290</b>	<b>275</b>	<b>2,307</b>	<b>1,707</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	435	319	250	250	
CHARGES FOR CURRENT SERVICES	1,419	1,419	1,461	1,461	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>1,854</b>	<b>1,738</b>	<b>1,711</b>	<b>1,711</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,196	1,392	8,442	8,442	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	819	819	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,196</b>	<b>1,392</b>	<b>9,261</b>	<b>9,261</b>	

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								
<b>SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES</b>								
SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
<b>FINANCING SOURCES:</b>								
USE OF MONEY AND PROPERTY	1,155	1,047	600	600				
CHARGES FOR CURRENT SERVICES	5,915	5,687	5,883	5,883				
OTHER REVENUE	7,349	0	0	0				
<b>TOTAL</b>	<b>14,419</b>	<b>6,734</b>	<b>6,483</b>	<b>6,483</b>				
<b>SUMMARY OF FINANCING REQUIREMENTS</b>								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
<b>FINANCING USES:</b>								
SERVICES & SUPPLIES	3,436	3,798	22,174	22,174				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	6,472	6,472				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
<b>TOTAL</b>	<b>3,436</b>	<b>3,798</b>	<b>28,646</b>	<b>28,646</b>				

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	109	113	50	50	
CHARGES FOR CURRENT SERVICES	440	440	559	559	
OTHER REVENUE	0	6,112	0	0	
<b>TOTAL</b>	<b>549</b>	<b>6,665</b>	<b>609</b>	<b>609</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	514	408	3,991	3,991	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	264	264	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>514</b>	<b>408</b>	<b>4,255</b>	<b>4,255</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	101	73	50	50	
CHARGES FOR CURRENT SERVICES	720	720	842	842	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>821</b>	<b>793</b>	<b>892</b>	<b>892</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	732	708	2,054	2,054	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	176	176	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>732</b>	<b>708</b>	<b>2,230</b>	<b>2,230</b>	

WHITE GATE ESTATES LT-DR ZONE 305 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	772	548	500	500	
CHARGES FOR CURRENT SERVICES	4,596	4,488	4,581	4,581	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>5,368</b>	<b>5,036</b>	<b>5,081</b>	<b>5,081</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	4,951	4,509	16,203	16,203	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,550	1,550	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>4,951</b>	<b>4,509</b>	<b>17,753</b>	<b>17,753</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	684	469	400	400	
CHARGES FOR CURRENT SERVICES	2,022	2,036	2,463	2,463	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,706</b>	<b>2,505</b>	<b>2,863</b>	<b>2,863</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,853	2,477	10,860	10,860	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,016	1,016	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>2,853</b>	<b>2,477</b>	<b>11,876</b>	<b>11,876</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	884	626	500	500	
CHARGES FOR CURRENT SERVICES	1,613	1,622	1,631	1,631	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>2,497</b>	<b>2,248</b>	<b>2,131</b>	<b>2,131</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	682	6,465	11,687	11,687	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,109	1,109	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>682</b>	<b>6,465</b>	<b>12,796</b>	<b>12,796</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	863	834	450	450	
CHARGES FOR CURRENT SERVICES	1,794	3,374	3,495	3,495	
OTHER REVENUE	8,328	541	0	0	
<b>TOTAL</b>	<b>10,985</b>	<b>4,749</b>	<b>3,945</b>	<b>3,945</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	909	3,167	18,447	18,447	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,815	1,815	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>909</b>	<b>3,167</b>	<b>20,262</b>	<b>20,262</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	51	35	40	40	
CHARGES FOR CURRENT SERVICES	789	761	873	873	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>840</b>	<b>796</b>	<b>913</b>	<b>913</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	901	872	1,255	1,255	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	186	186	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>901</b>	<b>872</b>	<b>1,441</b>	<b>1,441</b>	

WILLOW CREST EST LT & DR ZONE 263 DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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
8882								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	0	178	50	50	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	25,376	0	0	
<b>TOTAL</b>	<b>0</b>	<b>25,554</b>	<b>50</b>	<b>50</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
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	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	5,073	3,453	4,000	4,000	
CHARGES FOR CURRENT SERVICES	58,481	60,710	66,429	66,429	
OTHER REVENUE	2,011	2,471	0	0	
<b>TOTAL</b>	<b>65,565</b>	<b>66,634</b>	<b>70,429</b>	<b>70,429</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	70,098	70,281	102,292	102,292	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	12,554	12,554	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>70,098</b>	<b>70,281</b>	<b>114,846</b>	<b>114,846</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
USE OF MONEY AND PROPERTY	1,043	800	600	600	
CHARGES FOR CURRENT SERVICES	2,734	2,720	2,746	2,746	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,777</b>	<b>3,520</b>	<b>3,346</b>	<b>3,346</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SERVICES & SUPPLIES	561	3,852	18,379	18,379	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,788	1,788	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>561</b>	<b>3,852</b>	<b>20,167</b>	<b>20,167</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,252	943	800	800	
CHARGES FOR CURRENT SERVICES	3,838	3,935	3,903	3,903	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>5,090</b>	<b>4,878</b>	<b>4,703</b>	<b>4,703</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,934	2,684	22,847	22,847	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,985	1,985	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>2,934</b>	<b>2,684</b>	<b>24,832</b>	<b>24,832</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	871	626	500	500	
CHARGES FOR CURRENT SERVICES	2,141	2,183	2,444	2,444	
OTHER REVENUE	0	0	0	0	
<b>TOTAL</b>	<b>3,012</b>	<b>2,809</b>	<b>2,944</b>	<b>2,944</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,785	3,635	16,495	16,495	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,250	1,250	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
<b>TOTAL</b>	<b>1,785</b>	<b>3,635</b>	<b>17,745</b>	<b>17,745</b>	

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 STATUS OF EXPENDITURES FROM BOND PROCEEDS  
 FOR FISCAL YEAR 2003-2004

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, 2003	
				FROM BOND PROCEEDS  (5)	FROM OTHER SOURCES  (6)
N O N E					

# **SPECIAL DISTRICTS**

COUNTY OF MERCED  
STATE OF CALIFORNIA  
SUMMARY OF SPECIAL DISTRICT BUDGETS  
FOR FISCAL YEAR 2003-2004

GOVERNING BOARD:  
BOARD OF SUPERVISORS ( )  
OTHER APPOINTED ( )  
OTHER ELECTED (X)

DISTRICT AND FUND  (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2003 (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)
<b>CEMETERY DISTRICTS</b>							
DOS PALOS 8110	28,945		199,015	227,960	194,089	33,871	227,960
HILMAR 8120	4,379	51,186	76,675	132,240	132,240		132,240
LOS BANOS 8130	4,413		254,880	259,293	253,892	5,401	259,293
MERCED 8140	200,093		427,000	627,093	605,500	21,593	627,093
MERQUIN 8150	9,490		36,950	46,440	36,450	9,990	46,440
PLAINSBURG 8160	3,403	35,302	52,330	91,035	91,035		91,035
SNELLING 8170	9,521	2,959	9,070	21,550	21,550		21,550
WINTON 8180	114,610		329,800	444,410	444,410		444,410
TOTAL	374,854	89,447	1,385,720	1,850,021	1,779,166	70,855	1,850,021
<b>PROTECTION OF PERSONAL PROPERTY</b>							
GUSTINE DRAINAGE 9120	133,130		144,200	277,330	174,450	102,880	277,330
LOWER SAN JOAQUIN LEVEE 9210	178,751		554,180	732,931	729,381	3,550	732,931
TOTAL	311,881		698,380	1,010,261	903,831	106,430	1,010,261
<b>HEALTH AND SANITATION</b>							
BALICO COMMUNITY SERVICE 8640	9,456		15,000	24,456	10,000	14,456	24,456
LE GRAND COMMUNITY SERVICE 8610	15,397		393,970	409,367	393,970	15,397	409,367
MERQUIN COUNTY WATER 8560	-103,717	103,676	502,721	502,680	502,680		502,680
MOSQUITO ABATEMENT 8010	853,159	305,540	1,712,417	2,871,116	2,871,116		2,871,116
SNELLING COMMUNITY SERVICE 8710	6,726		46,785	53,511	46,785	6,726	53,511
SOUTH DOS PALOS COUNTY WATER 8530	146,928		52,610	199,538	45,000	154,538	199,538
TOTAL	927,949	409,216	2,723,503	4,060,668	3,869,551	191,117	4,060,668
<b>MISCELLANEOUS</b>							
LOS BANOS RESOURCE CONSERV 9570	1,604		14,100	15,704	8,465	7,239	15,704
MERCED CO ASSN OF GOVT 9900	57,064		2,306,970	2,364,034	2,306,970	57,064	2,364,034
TOTAL	58,668		2,321,070	2,379,738	2,315,435	64,303	2,379,738
<b>GRAND TOTAL</b>	<b>1,673,352</b>	<b>498,663</b>	<b>7,128,673</b>	<b>9,300,688</b>	<b>8,867,983</b>	<b>432,705</b>	<b>9,300,688</b>

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICT  
 ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED  
 AS OF JUNE 30, 2003

GOVERNING BOARD:  
 BOARD OF SUPERVISORS ( )  
 OTHER APPOINTED ( )  
 OTHER ELECTED (X)

DISTRICT AND FUND  (1)	FUND BALANCE (PER AUDITOR) AS OF JUNE 30, 2003 ACTUAL (2)	LESS: FUND BALANCE-RESERVED/DESIGNATED AT JUNE 30			FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2003 ACTUAL (6)
		ENCUMBRANCES  (3)	GENERAL & OTHER RESERVES  (4)	DESIGNATIONS  (5)	
<b>CEMETERY DISTRICTS</b>					
DOS PALOS 8110	127,268		98,323		28,945
HILMAR 8120	227,018		222,639		4,379
LOS BANOS 8130	52,808		48,395		4,413
MERCED 8140	226,890		26,797		200,093
MERQUIN 8150	21,859		12,369		9,490
PLAINSBURG 8160	38,710		35,307		3,403
SNELLING 8170	23,090		13,569		9,521
WINTON 8180	114,610		0		114,610
<b>TOTAL</b>	<b>832,253</b>		<b>457,399</b>		<b>374,854</b>
<b>PROTECTION OF PERSONAL PROPERTY</b>					
GUSTINE DRAINAGE 9120	471,436		338,306		133,130
LOWER SAN JOAQUIN LEVEE 9210	1,049,888		871,137		178,751
<b>TOTAL</b>	<b>1,521,324</b>		<b>1,209,443</b>		<b>311,881</b>
<b>HEALTH AND SANITATION</b>					
BALICO COMMUNITY SERVICE 8640	45,937		36,481		9,456
LE GRAND COMMUNITY SERVICE 8610	193,098		177,701		15,397
MERQUIN COUNTY WATER 8560	203,957		307,674		-103,717
MOSQUITO ABATEMENT 8010	1,293,693		440,534		853,159
SNELLING COMMUNITY SERVICE 8710	296,422		289,696		6,726
SOUTH DOS PALOS COUNTY WATER 8530	154,012		7,084		146,928
<b>TOTAL</b>	<b>2,187,119</b>		<b>1,259,170</b>		<b>927,949</b>
<b>MISCELLANEOUS</b>					
LOS BANOS RESOURCE CONSERV 9570	7,692		6,088		1,604
MERCED CO ASSN OF GOVT 9900	412,493		355,429		57,064
<b>TOTAL</b>	<b>420,185</b>		<b>361,517</b>		<b>58,668</b>
<b>GRAND TOTAL</b>	<b>4,960,881</b>		<b>3,287,529</b>		<b>1,673,352</b>

COUNTY OF MERCED  
 STATE OF CALIFORNIA

DETAILS OF PROVISIONS FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICT  
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION TOTALS)  
 FOR FISCAL YEAR 2003-2004

GOVERNING BOARD:  
 BOARD OF SUPERVISORS ( )  
 OTHER APPOINTED ( )  
 OTHER ELECTED (X)

DISTRICT AND DESCRIPTION - PURPOSE  (1)	RESERVES/ DESIGNATIONS BALANCE AS OF JUNE 30, 2003  (2)	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION		INCREASES OR NEW RES./DESIG. TO BE PROVIDED IN BUDGET YEAR		TOTAL RESERVES/ DESIGNATIONS FOR BUDGET YEAR  (7)	FUND  (8)
		RECOMMENDED  (3)	APPROVED ADOPTED BY THE GOVERN. BD.  (4)	RECOMMENDED  (5)	APPROVED / ADOPTED BY THE GOVERN. BD.  (6)		
<b>CEMETERY DISTRICTS</b>							
DOS PALOS	98,323			33,871	33,871	132,194	8110
HILMAR	222,639	51,186	51,186			171,453	8120
LOS BANOS	48,395			5,401	5,401	53,796	8130
MERCED	26,797			21,593	21,593	48,390	8140
MERQUIN	12,369			9,990	9,990	22,359	8150
PLAINSBURG	35,307	35,302	35,302			5	8160
SNELLING	13,569	2,959	2,959			10,610	8170
WINTON	0					0	8180
TOTAL	457,399	89,447	89,447	70,855	70,855	438,807	
<b>PROTECTION OF PERSONAL PROPERTY</b>							
GUSTINE DRAINAGE	338,306			102,880	102,880	441,186	9120
LOWER SAN JOAQUIN LEVEE	871,137			3,550	3,550	874,687	9210
TOTAL	1,209,443			106,430	106,430	1,315,873	
<b>HEALTH AND SANITATION</b>							
BALICO COMMUNITY SERVICES	36,481			14,456	14,456	50,937	8640
LE GRAND COMMUNITY SERVICE	177,701			15,397	15,397	193,098	8610
MERQUIN COUNTY WATER	307,674	103,676	103,676			203,998	8560
MOSQUITO ABATEMENT	440,534	305,540	305,540			134,994	8010
SNELLING COMMUNITY SERVICE	289,696			6,726	6,726	296,422	8710
SOUTH DOS PALOS COUNTY WATER	7,084			154,538	154,538	161,622	8530
TOTAL	1,259,170	409,216	409,216	191,117	191,117	1,041,071	
<b>MISCELLANEOUS</b>							
LOS BANOS RESOURCE CONSERV	6,088			7,239	7,239	13,327	9570
MERCED CO ASSN OF GOVT	355,429			57,064	57,064	412,493	9900
TOTAL	361,517			64,303	64,303	425,820	
<b>GRAND TOTAL</b>	<b>3,287,529</b>	<b>498,663</b>	<b>498,663</b>	<b>432,705</b>	<b>432,705</b>	<b>3,221,571</b>	

DOS PALOS CEMETERY DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
TAXES	56,342	56,064	64,740	64,740	
USE OF MONEY AND PROPERTY	29,599	26,928	11,025	11,025	
AID FROM OTHER GOVT AGENCIES	1,430	1,201	1,375	1,375	
CHARGES FOR CURRENT SERVICES	73,027	100,482	121,875	121,875	
OTHER REVENUE	6,880	13,406	0	0	
<b>TOTAL</b>	<b>167,278</b>	<b>198,081</b>	<b>199,015</b>	<b>199,015</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SALARIES & EMPLOYEE BENEFITS	111,441	118,431	141,789	141,789	
SERVICES & SUPPLIES	39,902	33,716	52,300	52,300	
CAPITAL ASSETS	0	13,406	0	0	
<b>TOTAL</b>	<b>151,343</b>	<b>165,553</b>	<b>194,089</b>	<b>194,089</b>	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

HILMAR CEMETERY DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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								
<b>SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES</b>								
SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
<b>FINANCING SOURCES:</b>								
TAXES	33,846	35,246	38,475	38,475				
USE OF MONEY AND PROPERTY	9,057	6,225	7,300	7,300				
AID FROM OTHER GOVT AGENCIES	689	739	400	400				
CHARGES FOR CURRENT SERVICES	33,822	16,840	30,000	30,000				
OTHER REVENUE	395	379	500	500				
<b>TOTAL</b>	<b>77,809</b>	<b>59,429</b>	<b>76,675</b>	<b>76,675</b>				
<b>SUMMARY OF FINANCING REQUIREMENTS</b>								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
<b>FINANCING USES:</b>								
SALARIES & EMPLOYEE BENEFITS	32,766	33,139	40,460	40,460				
SERVICES & SUPPLIES	26,726	15,728	36,780	36,780				
CONTINGENCIES	0	0	30,000	30,000				
CAPITAL ASSETS	0	31,400	25,000	25,000				
<b>TOTAL</b>	<b>59,492</b>	<b>80,267</b>	<b>132,240</b>	<b>132,240</b>				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

LOS BANOS CEMETERY DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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
8130								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
TAXES	46,112	48,193	48,160	48,160	
USE OF MONEY AND PROPERTY	10,703	3,546	5,650	5,650	
AID FROM OTHER GOVT AGENCIES	1,241	1,020	1,020	1,020	
CHARGES FOR CURRENT SERVICES	160,636	180,057	200,000	200,000	
OTHER REVENUE	0	75	50	50	
<b>TOTAL</b>	<b>218,692</b>	<b>232,891</b>	<b>254,880</b>	<b>254,880</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SALARIES & EMPLOYEE BENEFITS	117,412	132,930	131,092	131,092	
SERVICES & SUPPLIES	70,345	79,038	82,800	82,800	
CONTINGENCIES	0	0	20,000	20,000	
CAPITAL ASSETS	0	15,617	20,000	20,000	
<b>TOTAL</b>	<b>187,757</b>	<b>227,585</b>	<b>253,892</b>	<b>253,892</b>	

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 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
TAXES	175,995	183,025	177,500	177,500	
USE OF MONEY AND PROPERTY	41,389	33,758	30,000	30,000	
AID FROM OTHER GOVT AGENCIES	4,369	3,801	3,500	3,500	
CHARGES FOR CURRENT SERVICES	226,849	315,360	210,000	210,000	
OTHER REVENUE	6,476	8,496	6,000	6,000	
<b>TOTAL</b>	<b>455,078</b>	<b>544,440</b>	<b>427,000</b>	<b>427,000</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SALARIES & EMPLOYEE BENEFITS	316,382	340,514	374,600	374,600	
SERVICES & SUPPLIES	98,454	109,929	230,900	230,900	
CAPITAL ASSETS	113,341	115,752	0	0	
<b>TOTAL</b>	<b>528,177</b>	<b>566,195</b>	<b>605,500</b>	<b>605,500</b>	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

MERQUIN CEMETERY DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	15,986	16,022	17,500	17,500	
USE OF MONEY AND PROPERTY	2,008	1,438	2,000	2,000	
AID FROM OTHER GOVT AGENCIES	626	335	450	450	
CHARGES FOR CURRENT SERVICES	9,860	17,568	17,000	17,000	
<b>TOTAL</b>	<b>28,480</b>	<b>35,363</b>	<b>36,950</b>	<b>36,950</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	13,692	19,055	20,150	20,150	
SERVICES & SUPPLIES	15,214	13,432	15,800	15,800	
OTHER CHARGES	-192	418	500	500	
CAPITAL ASSETS	0	5,512	0	0	
<b>TOTAL</b>	<b>28,714</b>	<b>38,417</b>	<b>36,450</b>	<b>36,450</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	24,498	23,990	21,380	21,380	
USE OF MONEY AND PROPERTY	1,810	1,064	1,500	1,500	
AID FROM OTHER GOVT AGENCIES	489	496	450	450	
CHARGES FOR CURRENT SERVICES	33,190	33,162	29,000	29,000	
<b>TOTAL</b>	<b>59,987</b>	<b>58,712</b>	<b>52,330</b>	<b>52,330</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	37,229	40,650	45,235	45,235	
SERVICES & SUPPLIES	19,802	21,808	28,300	28,300	
OTHER CHARGES	862	907	1,000	1,000	
CONTINGENCIES	0	12,568	13,000	13,000	
CAPITAL ASSETS	0	0	3,500	3,500	
<b>TOTAL</b>	<b>57,893</b>	<b>75,933</b>	<b>91,035</b>	<b>91,035</b>	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

SNELLING CEMETERY DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	7,462	7,383	7,050	7,050	
USE OF MONEY AND PROPERTY	1,380	996	1,000	1,000	
AID FROM OTHER GOVT AGENCIES	147	152	20	20	
CHARGES FOR CURRENT SERVICES	675	0	200	200	
OTHER REVENUE	1,965	1,550	800	800	
<b>TOTAL</b>	<b>11,629</b>	<b>10,081</b>	<b>9,070</b>	<b>9,070</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	1,086	1,525	1,750	1,750	
SERVICES & SUPPLIES	9,927	11,750	19,800	19,800	
<b>TOTAL</b>	<b>11,013</b>	<b>13,275</b>	<b>21,550</b>	<b>21,550</b>	

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 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	133,805	138,038	130,500	130,500	
USE OF MONEY AND PROPERTY	2,316	1,782	2,000	2,000	
AID FROM OTHER GOVT AGENCIES	3,235	2,885	2,300	2,300	
CHARGES FOR CURRENT SERVICES	174,977	198,735	195,000	195,000	
OTHER REVENUE	0	20,903	0	0	
<b>TOTAL</b>	<b>314,333</b>	<b>362,343</b>	<b>329,800</b>	<b>329,800</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	204,644	224,850	262,900	262,900	
SERVICES & SUPPLIES	79,421	89,712	113,784	113,784	
CONTINGENCIES	0	0	15,000	15,000	
CAPITAL ASSETS	32,595	25,718	52,726	52,726	
<b>TOTAL</b>	<b>316,660</b>	<b>340,280</b>	<b>444,410</b>	<b>444,410</b>	

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
9120								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY CHARGES FOR CURRENT SERVICES	15,086 139,352	11,201 137,145	7,700 136,500	7,700 136,500				
<b>TOTAL</b>	<b>154,438</b>	<b>148,346</b>	<b>144,200</b>	<b>144,200</b>				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	83,812	97,356	154,450	154,450				
INTRAFUND & INTERFUND TRANSFERS	100,000	0	0	0				
CONTINGENCIES	0	0	20,000	20,000				
<b>TOTAL</b>	<b>183,812</b>	<b>97,356</b>	<b>174,450</b>	<b>174,450</b>				

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
9210								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	50	0	0	0	
USE OF MONEY AND PROPERTY	18,093	11,983	40,000	40,000	
AID FROM OTHER GOVT AGENCIES	69,340	171,841	0	0	
CHARGES FOR CURRENT SERVICES	510,033	499,600	514,180	514,180	
OTHER REVENUE	0	2,500	0	0	
<b>TOTAL</b>	<b>597,516</b>	<b>685,924</b>	<b>554,180</b>	<b>554,180</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	454,564	473,449	488,103	488,103	
SERVICES & SUPPLIES	207,654	167,424	213,778	213,778	
OTHER CHARGES	0	-219	0	0	
CAPITAL ASSETS	34,727	3,136	27,500	27,500	
<b>TOTAL</b>	<b>696,945</b>	<b>643,790</b>	<b>729,381</b>	<b>729,381</b>	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BALICO COMMUNITY SERVICES DISTRICT BUDGET DETAIL  
 FOR FISCAL YEAR 2003-2004

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								
<b>SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES</b>								
SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	1,109	1,042	1,000	1,000				
OTHER REVENUE	10,758	16,858	14,000	14,000				
<b>TOTAL</b>	<b>11,867</b>	<b>17,900</b>	<b>15,000</b>	<b>15,000</b>				
<b>SUMMARY OF FINANCING REQUIREMENTS</b>								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	5,214	5,194	10,000	10,000				
<b>TOTAL</b>	<b>5,214</b>	<b>5,194</b>	<b>10,000</b>	<b>10,000</b>				

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
8610								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES					
SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	9,432	9,748	0	0	
USE OF MONEY AND PROPERTY	7,288	4,880	0	0	
AID FROM OTHER GOVT AGENCIES	188	201	0	0	
OTHER REVENUE	340,587	399,513	393,970	393,970	
<b>TOTAL</b>	<b>357,495</b>	<b>414,342</b>	<b>393,970</b>	<b>393,970</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	111,394	109,752	102,665	102,665	
SERVICES & SUPPLIES	143,658	165,299	191,019	191,019	
OTHER CHARGES	66,390	59,363	79,400	79,400	
INTRAFUND & INTERFUND TRANSFERS	31,988	40,145	7,900	7,900	
CONTINGENCIES	0	0	12,986	12,986	
CAPITAL ASSETS	17,150	24,438	0	0	
<b>TOTAL</b>	<b>370,580</b>	<b>398,997</b>	<b>393,970</b>	<b>393,970</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
TAXES	55,887	55,805	54,400	54,400	
USE OF MONEY AND PROPERTY	1,929	1,941	1,500	1,500	
AID FROM OTHER GOVT AGENCIES	1,128	1,167	550	550	
CHARGES FOR CURRENT SERVICES	105,000	158,700	160,000	160,000	
OTHER REVENUE	261,664	299,558	286,271	286,271	
<b>TOTAL</b>	<b>425,608</b>	<b>517,171</b>	<b>502,721</b>	<b>502,721</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SALARIES & EMPLOYEE BENEFITS	127,273	142,878	144,780	144,780	
SERVICES & SUPPLIES	306,806	346,616	304,300	304,300	
CONTINGENCIES	-865	9,470	13,600	13,600	
CAPITAL ASSETS	0	12,420	40,000	40,000	
<b>TOTAL</b>	<b>433,214</b>	<b>511,384</b>	<b>502,680</b>	<b>502,680</b>	

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 2003-2004

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
TAXES	1,091,231	1,119,583	1,110,417	1,110,417	
USE OF MONEY AND PROPERTY	40,631	30,336	30,000	30,000	
AID FROM OTHER GOVT AGENCIES	42,978	47,474	45,000	45,000	
CHARGES FOR CURRENT SERVICES	491,584	521,180	525,000	525,000	
OTHER REVENUE	0	0	2,000	2,000	
<b>TOTAL</b>	<b>1,666,424</b>	<b>1,718,573</b>	<b>1,712,417</b>	<b>1,712,417</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SALARIES & EMPLOYEE BENEFITS	670,384	805,519	836,606	836,606	
SERVICES & SUPPLIES	778,221	913,823	797,950	797,950	
OTHER CHARGES	10,786	14,271	25,000	25,000	
CONTINGENCIES	33,468	8,286	50,000	50,000	
CAPITAL ASSETS	46,849	115,571	1,161,560	1,161,560	
<b>TOTAL</b>	<b>1,539,708</b>	<b>1,857,470</b>	<b>2,871,116</b>	<b>2,871,116</b>	

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 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
TAXES	12,846	12,810	14,266	14,266	
USE OF MONEY AND PROPERTY	3,334	2,519	4,510	4,510	
AID FROM OTHER GOVT AGENCIES	255	264	309	309	
CHARGES FOR CURRENT SERVICES	25,586	24,965	27,700	27,700	
OTHER REVENUE	26	24	0	0	
<b>TOTAL</b>	<b>42,047</b>	<b>40,582</b>	<b>46,785</b>	<b>46,785</b>	

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SALARIES & EMPLOYEE BENEFITS	15,825	17,050	19,575	19,575	
SERVICES & SUPPLIES	18,461	22,124	27,210	27,210	
<b>TOTAL</b>	<b>34,286</b>	<b>39,174</b>	<b>46,785</b>	<b>46,785</b>	

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
8530								

**SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES**

SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
<b>FINANCING SOURCES:</b>					
TAXES	6,051	6,292	6,470	6,470	
USE OF MONEY AND PROPERTY	2,809	2,365	1,944	1,944	
AID FROM OTHER GOVT AGENCIES	1,257	129	62	62	
OTHER REVENUE	51,426	50,770	44,134	44,134	
<b>TOTAL</b>	<b>61,543</b>	<b>59,556</b>	<b>52,610</b>	<b>52,610</b>	

**SUMMARY OF FINANCING REQUIREMENTS**

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
<b>FINANCING USES:</b>					
SALARIES & EMPLOYEE BENEFITS	9,534	9,104	9,000	9,000	
SERVICES & SUPPLIES	18,423	32,781	30,000	30,000	
OTHER CHARGES	0	22,200	6,000	6,000	
<b>TOTAL</b>	<b>27,957</b>	<b>64,085</b>	<b>45,000</b>	<b>45,000</b>	

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 2003-2004

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								
<b>SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES</b>								
SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	9,421	14,378	14,100	14,100				
OTHER REVENUE	163	0	0	0				
<b>TOTAL</b>	<b>9,584</b>	<b>14,378</b>	<b>14,100</b>	<b>14,100</b>				
<b>SUMMARY OF FINANCING REQUIREMENTS</b>								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	397	0	0	0				
SERVICES & SUPPLIES	9,711	7,675	8,465	8,465				
<b>TOTAL</b>	<b>10,108</b>	<b>7,675</b>	<b>8,465</b>	<b>8,465</b>				

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
9900								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2001-2002 (2)	ACTUAL 2002-2003 (3)	RECOMMENDED 2003-2004 (4)	APPROVED 2003-2004 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
MERCED CO ASSN OF GOVERNMENTS	2,057,047	2,184,331	2,306,970	2,306,970	
<b>TOTAL</b>	<b>2,057,047</b>	<b>2,184,331</b>	<b>2,306,970</b>	<b>2,306,970</b>	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2001-2002 (8)	ACTUAL 2002-2003 (9)	RECOMMENDED 2003-2004 (10)	APPROVED 2003-2004 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	1,180,791	1,438,433	1,649,143	1,649,143	
SERVICES & SUPPLIES	648,637	682,556	651,827	651,827	
CONTINGENCIES	0	0	6,000	6,000	
CAPITAL ASSETS	55,178	6,278			
<b>TOTAL</b>	<b>1,884,606</b>	<b>2,127,267</b>	<b>2,306,970</b>	<b>2,306,970</b>	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

# **POSITION SUMMARY REPORT**

**PERSONNEL SUMMARY BY FUNCTION AND DEPARTMENT**  
**APPROVED TOTAL INCLUDES FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES, AND EXTRA HELP**

		Approved <u>2000/01</u>	Approved <u>2001/02</u>	Approved <u>2002/03</u>	Approved <u>2003/04</u>
<b>General Function</b>					
10000	Board of Supervisors	9.00	9.50	9.50	9.50
10100	County Executive Office	8.00	9.00	9.00	9.00
11000	Auditor-Controller	23.75	23.75	24.00	23.48
11100	Revenue & Reimbursement	17.00	17.00	17.00	17.00
11200	Assessor	40.46	39.26	38.26	38.26
11300	Tax Collector	6.16	6.14	6.60	6.60
11400	Treasurer	6.00	6.00	6.00	6.00
11500	General Services	10.00	10.00	28.00	27.75
12500	County Counsel	11.00	11.00	11.00	12.00
13000	Management Services	11.00	11.00	11.00	11.00
13100	Employee Development	2.00	2.00	2.00	3.00
14000	Registrar of Voters	5.25	4.50	4.50	4.50
14200	Elections	2.25	1.87	1.88	3.13
15100	Communications	2.50	2.00	0.00	0.00
16000	DPW-Building Services Division	30.50	32.50	14.00	13.00
18100	Spring Fair	7.63	7.63	7.63	7.63
18200	Business Economic Development	11.00	11.00	11.00	10.00
18400	UC Development Office	4.28	4.28	4.28	3.28
19000	Risk Management	6.97	6.50	6.00	6.00
19200	Retirement	6.00	6.00	6.00	6.00
19900	DPW-Administration	19.50	18.50	18.50	16.00
<b>Total</b>		<b><u>240.25</u></b>	<b><u>239.43</u></b>	<b><u>236.15</u></b>	<b><u>233.13</u></b>
<b>Public Protection Function</b>					
20100	Child Support Services Agency	151.00	161.00	160.25	126.00
20400	District Attorney	87.50	86.04	85.50	79.50
20600	Public Defender	19.88	20.00	20.25	19.25
21200	Indigent Defense	1.00	1.00	1.00	1.00
22000	Marshal	22.88	23.85	20.10	0.00
22100	Sheriff	110.19	120.37	120.37	143.37
23000	Sheriff-Corrections	99.54	97.54	100.95	103.00
23100	Sheriff-Inmate Welfare	4.50	4.50	5.50	6.50
23300	Juvenile Hall	32.50	35.50	38.30	66.80
23400	Probation	77.06	77.21	78.21	78.50
25000	Fire	23.09	24.53	22.66	23.46
25100	Emergency Services	1.00	1.00	1.00	1.00
27000	Agricultural Commissioner	36.50	39.75	39.20	37.00
27100	Special Pest Control	0.75	0.75	0.75	0.75
27200	Sealer of Weights and Measures	7.50	7.50	7.25	7.00
27300	DPW-Building Division	11.15	11.15	11.15	11.44
27400	DPW - Professional Services Division	28.00	29.00	25.70	19.00
28000	Recorder	10.00	10.50	10.00	11.00
28100	Coroner	4.33	4.00	4.00	5.00
28500	Planning and Community Development	21.00	21.25	21.30	21.50
28700	Agricultural Commissioner - Animal Control	15.50	16.50	16.25	16.25
29400	County Clerk	2.00	2.00	2.50	2.50
<b>Total</b>		<b><u>766.87</u></b>	<b><u>794.94</u></b>	<b><u>792.19</u></b>	<b><u>779.82</u></b>
<b>Public Ways and Facilities Function</b>					
30000	DPW-Road Division	57.00	58.00	58.00	54.00
<b>Total</b>		<b><u>57.00</u></b>	<b><u>58.00</u></b>	<b><u>58.00</u></b>	<b><u>54.00</u></b>
<b>Health &amp; Sanitation Function</b>					
40000	Health	170.80	161.70	162.70	152.08
40600	Children & Families First	3.00	5.00	5.00	7.00
41500	Mental Health	266.31	271.90	266.90	259.10
49500	Medical Assistance Program	15.50	15.50	15.50	16.50
<b>Total</b>		<b><u>455.61</u></b>	<b><u>454.10</u></b>	<b><u>450.10</u></b>	<b><u>434.68</u></b>

**PERSONNEL SUMMARY BY FUNCTION AND DEPARTMENT**  
**APPROVED TOTAL INCLUDES FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES, AND EXTRA HELP**

		Approved <u>2000/01</u>	Approved <u>2001/02</u>	Approved <u>2002/03</u>	Approved <u>2003/04</u>
<b>Public Assistance Function</b>					
50000	Human Services Agency	538.39	542.83	536.71	536.52
50500	IHSS Public Authority	0.00	0.00	4.00	4.00
55000	Department of Workforce Investment	143.75	128.00	121.00	79.50
59000	Area Agency on Aging	6.56	5.94	7.10	6.45
	<b>Total</b>	<b><u>688.70</u></b>	<b><u>676.77</u></b>	<b><u>668.81</u></b>	<b><u>626.47</u></b>
<b>Education Function</b>					
60000	Library	27.25	28.71	31.32	28.38
61000	Cooperative Extension	3.10	3.10	4.00	4.00
	<b>Total</b>	<b><u>30.35</u></b>	<b><u>31.81</u></b>	<b><u>35.32</u></b>	<b><u>32.38</u></b>
<b>Recreation and Cultural Services</b>					
70000	DPW-Recreation Division	7.49	12.10	12.10	2.00
70200	DPW-Parks Division	22.12	22.24	21.50	21.54
	<b>Total</b>	<b><u>29.61</u></b>	<b><u>34.34</u></b>	<b><u>33.60</u></b>	<b><u>23.54</u></b>
<b>Internal Service Funds</b>					
75500	Fleet	7.00	7.00	7.00	7.00
75600	Information Systems	48.26	48.26	46.22	46.97
75700	Communications	0.00	0.00	2.00	2.00
75800	Central Services - Duplicating	6.00	6.00	6.00	0.00
	<b>Total</b>	<b><u>61.26</u></b>	<b><u>61.26</u></b>	<b><u>61.22</u></b>	<b><u>55.97</u></b>
<b>Enterprise Funds</b>					
75100	Solid Waste	43.75	50.25	50.25	53.50
75200	Castle Airport Aviation and Development Center	12.50	13.00	12.00	10.00
75300	Countywide Transit	3.00	4.00	5.00	5.00
	<b>Total</b>	<b><u>59.25</u></b>	<b><u>67.25</u></b>	<b><u>67.25</u></b>	<b><u>68.50</u></b>
<b>GRAND TOTAL</b>		<b><u>2,388.90</u></b>	<b><u>2,417.90</u></b>	<b><u>2,402.64</u></b>	<b><u>2,308.49</u></b>

# **BUDGET CALENDAR**

**MERCED COUNTY  
FY 2003/04 BUDGET CALENDAR  
BOARD DATES**

NOV 22	BOARD OF SUPERVISORS Board of Supervisors approves Budget Calendar for FY 2003/04
JUN 24	BOARD APPROVES PROPOSED BUDGET FOR FY 2003/04
AUG 26-28	<b><u>FINAL BUDGET HEARINGS</u></b> – At completion, Board adopts FY 2003/04
AUG 26	PROP 4 – APPROPRIATION LIMIT PUBLIC HEARING AND BOARD ADOPTION
DEC 1	BUDGET DUE AT STATE CONTROLLER’S OFFICE

# **BUDGET GLOSSARY**

## Acronyms

<b>Acronym</b>	<b>Description</b>
AAA	Area Agency on Aging
AB	Assembly Bill
ABC	Answers Benefiting Children
ADMIN	Administration
AFLP	Adolescent Family Life Program
ALUC	Airport Land Use Commission
AOC	Administrative Office of the Courts
ATM	Asynchronous Transfer Mode
BAI	Board Agenda Item
Board or BOS	Board of Supervisors
C.L.E.O.	Communities Law Enforcement Officers
CAA	Community Action Agency
CAFR	Comprehensive Annual Financial Report
CCS	California Children's Service
CD	Compact Disc
CDF	California Department of Forestry
CEO	County Executive Office(r)
CFMG	California Forensic Medial Group
CHDP	Child Health and Disability Program
CHIP	California Healthcare for Indigents Program
CHW	Catholic Healthcare West
CIP	Capital Improvement Project
C-IV Project	4th Consortium for Four California Counties (Merced, Stanislaus, Riverside, San Bernadino)
CLEO	Chief Local Elected Officials
CNG	Compressed Natural Gas
COLA	Cost of Living Adjustment
COP	Certificate of Participation
COPS	Citizens' Options for Public Safety
Corp of Engineers	United States Army Corp of Engineers
CPR	Cardiopulmonary Resuscitation
CRASH	Counties Reaction Against Street Hoodlums
CSAC	California State Association of Counties
CSP	Community Specific Plan
CSS	Child Support Services
CUBS	Columbia Ultimate Business System
CYA	California Youth Authority
DA	District Attorney
DDPP	Dental Disease Prevention Program
DOC	Department of Corrections
DOD	United States Department of Defense
DOF	Department of Finance
DOJ	Department of Justice
DPR	California Department of Pesticide Regulation
DPW	Department of Public Works
DWI	Department of Workforce Investment
E&T	Employment and Training
EBT	Electronic Benefit Transfer
EDA	United States Department of Commerce - Economic Development Administration
EDWAA	Economic Dislocation and Worker's Adjustment Assistance Act
EEO	Equal Employment Opportunity
EH	Extra Help
EIR	Environmental Impact Report
ELIG	Eligibility
EMS	Emergency Medical Services
EMSA	Emergency Medical Services Appropriation
END	Exotic Newcastle Disease
EOC	Emergency Operation Center
EPSDT	Early Periodic Screening Diagnosis and Treatment
FFP	Federal Financial Participation (Federal Drug Medi-Cal)
FIRMS	Financial Information and Retrieval Management System
FLSA	Fair Labor Standards Act
FOCUS	Fast Open Contracts Utilization Services

## Acronyms

<b>Acronym</b>	<b>Description</b>
FSR	Fleet Service Replacement
FTE	Full-time equivalent
FY	Fiscal Year (July 1 - June 30)
GASB	Governmental Accounting Standards Board
GPS	Global Positioning System
HCP	Habitat Conservation Plan
HIPAA	Health Insurance Portability Program and Accountancy Act of 1996
HIV	Human Immunodeficiency Virus
HSA	Human Services Agency
IHCP	Indigent Health Care Program
IHSS	In-home Supportive Service
IMD	Institutes for Mental Disease
ISF	Internal Service Fund
JAMS	Jail Authorized Medical Services
JPA	Joint Powers Authority
JTPA	Joint Training Partnership Act
KinGap	Relative placement in lieu of Foster Care
LAFCO	Local Agency Formation Commission
MAP	Medical Assistance Program
MARTS	Merced Area Regional Transit Service
MC	Merced County
MCAG	Merced County Association of Governments
MCMC	Merced Community Medical Center (former County Hospital)
MCOE	Merced County Office of Education
MH	Mental Health
MIS	Management Information System
MOE	Maintenance of Effort
MOU	Memorandum of Understanding
MTU	Medical Therapy Unit
NCCP	Natural Community Conservation Plan
NFIP	National Flood Insurance Program
O&M	Operation and Maintenance
OCJP	Office of Criminal Justice Planning
OES	Office of Emergency Services
PA	Public Administrator
PHI	Personal Health Information
POBs	Pension Obligation Bonds
POST	Peace Officers Standards and Training
PPD	Purified Protein Derivatives
Prop 36	Substance Abuse Crime Prevention Act
Prop 99	Tobacco Tax
RFP	Request for Proposal
SAMHSA	Substance Abuse and Mental Health Services Administration
SB	Senate Bill
SCAAP	State Criminal Alien Assistant Program
SCEAP	State of California Extended Access Program
SEP	State Special Education Pupil
SLESF	Supplemental Law Enforcement Services Fund
SOC SV	Social Services
SSI	Supplemental Security Income
SSP	State Supplemental Payment
STAR	Sheriff Tactical & Reconnaissance Team
STC	Standard and Training for Corrections
TANF	Temporary Assistance for Needy Families
TANF FC	Temporary Assistance for Needy Families- Foster Care
TANF FG-U	Temporary Assistance for Needy Families-Family Group - Unemployed Parent
TB	Tuberculosis
Title IV-E	Part of Social Security Act
U.D.E.L.	Uniform District Election Law
UAAL	Unfunded Actuarial Accrued Liability
UC Merced	University of California, Merced
UHP	Universal Hiring Program

## Acronyms

<b><i>Acronym</i></b>	<b><i>Description</i></b>
UPS	Uninterrupted Power Supply
USDA	United States Department of Agriculture
VS	Variable Shift
WAN	Wide Area Network
WIA	Federal Workforce Investment Act
WIB	Merced County Workforce Investment Board

## Schedules

<b>Schedule</b>	<b>Description</b>
Schedule	A non-narrative summary presentation of various budgetary data such as expenditures, revenues, and available fund balance. Schedules contain information and are in formats as prescribed by the County Budget Act (Government Code Section 29000 et seq.) and the State Controller.
Schedule 1	A fund-level summary of all the operating funds which comprise the whole of the county budget, showing total available financing sources and total financing requirements for each fund.
Schedule 2	A summary analysis of each fund's balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year. This schedule is included with Final Budget.
Schedule 3	A detailed listing for each operating fund of its existing reserves and designations, as well as recommendations to cancel or add to those reserves.
Schedule 4	A general summary of all revenues in the budget by source (e.g. taxes, intergovernmental revenues, charges for services, etc.) and by fund, for the budget fiscal year and two previous fiscal years.
Schedule 5	A detailed listing of all revenues in the budget, by individual object, general source description and fund, for the budget for the budget fiscal year and two previous fiscal years.
Schedule 6	A summary analysis of current County property taxes and assessed valuation by major type. This schedule is included with Final Budget.
Schedule 7	A general summary of all financing requirements (expenditures, appropriations for contingencies, and new or additional reserves and designations) and by fund, for the budget fiscal year and two previous fiscal years.
Schedule 8	Another general summary of financing requirements in the budget, showing in more detail amounts appropriated for contingencies and added to reserves and designations, by fund.
Schedule 8A	A detailed summary of expenditures by budget appropriation grouped together and subtotaled by function and activity.
Schedule 9	A detailed listing of expenditures by object level for each appropriation in the operating funds.
Schedule 10/11	A detailed listing of expenditure and revenue object level for each Internal Service Fund (Schedule 10) and Enterprise Fund (Schedule 11), similar to Schedule 9 for operating fund appropriations.
Schedule 12	A status of expenditures from bond proceeds.
Schedule 13	A summary of the total available financing sources and financing requirements for all Special District funds, similar to a Schedule 1 for the operating funds.
Schedule 14	A summary analysis of each Special District fund's balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year.
Schedule 15	A detailed listing for each Special District fund, of its existing reserves and designations, as well as recommendations to cancel or add to those reserves, similar to a Schedule 3 for operating funds.
Schedule 16	A detailed listing of revenue and expenditures object level for each Special District fund and appropriation, similar to a Schedule 9 for operating fund appropriations.

## Terms

<b>TERM</b>	<b>DEFINITION</b>
Appropriations	An authorization granted by the legislative body to make expenditures and incur obligations for a specific purpose, usually limited in amount and as to time when it may be expended. (The authorization granted by the Board of Supervisors to make expenditures.)
Assessed Valuation	Valuation set upon real estate or other property by a government as a basis for levying taxes.
Available Financing	The components available to meet the financing requirement (appropriations/ expenditures). The components include the unreserved fund balance, revenues, other financing sources/transfers in, and decreases in reserve/designation,.
Budget	A financial plan consisting of an estimated income and expenditures for a given period and purpose, usually one year. Merced County budget is for one year, from July 1 to June 30.
Budget Unit	Accounting or organizational unit(s) deemed necessary or desirable for control of the financial operation, also known as a departmental number. A budget must be adopted by the Board of Supervisors for each of it budget units.
Capital Assets	Capital Assets are assets with an estimated cost of at least \$2,500. Land, improvements to land, easements, buildings, vehicles, machinery, works of art, infrastructure and all tangible and intangible assets that are used in operations and have initial useful lives beyond any one reporting period (a year).
Capital Improvement Projects (CIP)	CIP's are projects with an estimated cost of at least \$10,000. A budget unit itemizing the county's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.
Capital Projects Fund	One of five governmental fund types established to account for resources used for financial resources to be used for the acquisition or construction of major capital facilities other than those accounted for in propriety or trust funds.
Contingency Funds	A budgetary provision representing that portion of the appropriations set aside to meet unforeseen expenditures requirements.
Cost Allocation	A methodology for identifying and allocating overhead (indirect) costs incurred by central services departments to direct cost programs.
Debt Service Fund	Fund established to account for the accumulation of resources for payment of interest and principal on long term debt.
Encumbrance	A portion of the fund equity set aside for legally binding commitments to pay money in the future.
Enterprise Fund	Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The County's major enterprise funds consist of the Medical Facility Lease Operations fund and Solid Waste Enterprise Fund.
Extra Help Position	A non-regular, temporary position created to meet a peak workload or other unusual work situation; can include seasonal or recurrent intermittent employment
Fiduciary Fund Type	Funds held by a government unit in a fiduciary capacity, ordinarily as agent or trustee. The County uses the Pension Trust Fund to account for activities of the MCERA and the Agency Funds to account for assets held by the County as an agent for various local governments.
Final Budget	The County Budget for a fiscal year, adopted by the Board of Supervisors by resolution following the close of final budget hearings.
Fund	A fiscal and accounting entity with a self-balancing set of accounts segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. Governments use funds to segregate their financial resources and demonstrate legal compliance.

## Terms

<b>TERM</b>	<b>DEFINITION</b>
Fund Balance/Fund Equity	The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.
General Fund	One of five governmental fund types that serves as the general operating fund of Merced County. It is the major fund in most governmental units, and accounts for all activities not accounted for in other funds. Most tax-funded functions are accounted for in the general fund. This fund accounts for all financial transactions of the County that are not accounted for in other specialized funds.
Governmental Fund Type	Funds used to account for general government activities. Funds generally used to account for tax-supported activities. Most of their financial resources are budgeted and appropriated annually for specific general government uses by the legislative body. Governmental funds include: the general fund, special revenue funds, capital projects funds, and debt service funds.
Interfund Transfer	A transfer of money between two different funds.
Internal Service Fund	This fund accounts for the financing of goods and services provided by one department or agency to another department for agency of the County or to other government, on a cost reimbursement basis. The County uses separate internal service funds to account for it's fleet service management and information systems operations. Also, the internal service fund is used to account for the County's self-insurance and other insurance activities.
Intrafund Transfer	A transfer of money between departments in the same fund.
Mandate	A service program that must be provided by the County as required by County ordinance, State or Federal law.
Net County Cost	The difference, for General Fund budgets, between budgeted appropriations and departmental revenue.
Operating Budget	The portion of a budget that deals with recurring expenditures such as salaries, services and supplies.
Proposed Budget	A Proposed Budget recommended by the County Executive Officer to the Board of Supervisors based on department requests.
Proprietary Fund Type	One of the major fund classifications of governmental accounting. Propriety funds are often referred to as income determination or commercial type funds that include the enterprise funds and internal service funds.
Special Revenue Fund	One of five governmental fund types used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

# INDEX

## INDEX

	<u>Page</u>
<b>00-01 EMSA SB2132 HSA Funds</b>	<b>88</b>
<b>00-01 EMSA SB2132 PSA &amp; UA Funds</b>	<b>89</b>
<b>00-01 S.C.E.A.P. Non-County Hospitals</b>	<b>85</b>
<b>00-01 S.C.E.A.P. Other Health Services</b>	<b>87</b>
<b>00-01 S.C.E.A.P. Physician - EMS Services</b>	<b>86</b>
<b>01-02 EMSA SB2132 HSA Funds</b>	<b>93</b>
<b>01-02 EMSA SB2132 PSA &amp; UA Funds</b>	<b>94</b>
<b>01-02 S.C.E.A.P. Non-County Hospitals</b>	<b>90</b>
<b>01-02 S.C.E.A.P. Other Health Services</b>	<b>92</b>
<b>01-02 S.C.E.A.P. Physician-EMS Service</b>	<b>91</b>
<b>02-03 EMSA SB2132 HSA Funds</b>	<b>79</b>
<b>02-03 EMSA SB2132 PSA &amp; UA Funds</b>	<b>80</b>
<b>02-03 S.C.E.A.P. Non-County Hospitals</b>	<b>76</b>
<b>02-03 S.C.E.A.P. Other Health Services</b>	<b>78</b>
<b>02-03 S.C.E.A.P. Physician - EMS Services</b>	<b>77</b>
<b>03-04 EMSA SB2132 HSA Funds</b>	<b>83</b>
<b>03-04 EMSA SB2132 PSA &amp; UA Funds</b>	<b>84</b>
<b>03-04 S.C.E.A.P. Non-County Hospital</b>	<b>81</b>
<b>03-04 S.C.E.A.P. Other Health Services</b>	<b>82</b>
<b>Acronyms</b>	<b>289</b>
<b>Advertising</b>	<b>28</b>
<b>Agricultural Commissioner</b>	<b>54</b>
<b>Agricultural Commissioner - Animal Control</b>	<b>66</b>
<b>Aid to Indigents</b>	<b>99</b>
<b>Airport Land Use Commission</b>	<b>69</b>
<b>Analysis of Current Property Taxes and Assessed Valuation</b>	<b>A-22</b>
<b>Analysis of Financing Sources by Source by Fund</b>	<b>A-5</b>
<b>Analysis of Fund Balance Unreserved/Undesignated</b>	<b>A-2</b>
<b>Area Agency on Aging</b>	<b>105</b>
<b>Arts and Culture</b>	<b>111</b>
<b>Assessor</b>	<b>7</b>
<b>Assistance to the Needy</b>	<b>98</b>
<b>Auditor-Controller</b>	<b>5</b>
<b>Board of Equalization</b>	<b>4</b>
<b>Board of Supervisors</b>	<b>1</b>
<b>Budget Calendar</b>	<b>288</b>
<b>Budget Graphs</b>	<b>xv</b>
<b>Budget Overview</b>	<b>x</b>
<b>Business and Economic Opportunity</b>	<b>30</b>
<b>Capital Improvement Program</b>	<b>20</b>
<b>Capital Project-Correctional Facility</b>	<b>22</b>
<b>Capital Project-Fire Facilities</b>	<b>25</b>

## INDEX

	<u>Page</u>
<b>Capital Project-Justice Facility</b>	<b>24</b>
<b>Capital Project-Juvenile Justice Facility</b>	<b>27</b>
<b>Capital Project-Mental Health Facility</b>	<b>23</b>
<b>Capital Project-Planada Drainage</b>	<b>26</b>
<b>Castle Airport Development Center</b>	<b>132</b>
<b>Child Support Services Agency</b>	<b>37</b>
<b>Children and Families First</b>	<b>74</b>
<b>Children and Families First Commission</b>	<b>73</b>
<b>Communications</b>	<b>17</b>
<b>Communications</b>	<b>127</b>
<b>Contingencies-General Fund</b>	<b>124</b>
<b>Cooperative Extension</b>	<b>107</b>
<b>Coroner</b>	<b>61</b>
<b>County Clerk</b>	<b>70</b>
<b>County Counsel</b>	<b>11</b>
<b>County Court Operations</b>	<b>36</b>
<b>County Executive Office</b>	<b>2</b>
<b>County Service Area</b>	<b>135</b>
<b>Countywide Transit</b>	<b>133</b>
<b>Debt Service - Correctional Facility</b>	<b>115</b>
<b>Debt Service - County Fixed Assets</b>	<b>122</b>
<b>Debt Service - Dairy Loan Program</b>	<b>119</b>
<b>Debt Service – Energy Retrofit</b>	<b>113</b>
<b>Debt Service - Health Facility</b>	<b>118</b>
<b>Debt Service - Inmate Welfare Trust</b>	<b>121</b>
<b>Debt Service - Justice Facility</b>	<b>117</b>
<b>Debt Service – Juvenile Hall</b>	<b>112</b>
<b>Debt Service - Mental Health Facility</b>	<b>116</b>
<b>Debt Service - Pension Obligation Bond</b>	<b>123</b>
<b>Debt Service - Road Fund</b>	<b>120</b>
<b>Department of Workforce Investment</b>	<b>100</b>
<b>Department of Workforce Investment-WIA Adults</b>	<b>102</b>
<b>Department of Workforce Investment-WIA Dislocated Workers</b>	<b>103</b>
<b>Department of Workforce Investment-WIA Youth</b>	<b>101</b>
<b>Details of Provisions For Reserves/Designations</b>	<b>A-3</b>
<b>Directory of County Officials</b>	<b>v</b>
<b>District Attorney</b>	<b>39</b>
<b>District Attorney-Family Support</b>	<b>40</b>
<b>District Maps</b>	<b>vii</b>
<b>District Projects</b>	<b>21</b>
<b>DPW-Building Division</b>	<b>57</b>
<b>DPW-Building Services Division</b>	<b>18</b>
<b>DPW-Creek Projects Division</b>	<b>53</b>
<b>DPW-Parks Division</b>	<b>110</b>

## INDEX

	<u>Page</u>
<b>DPW-Professional Services Division</b>	<b>58</b>
<b>DPW-Public Works Administration</b>	<b>35</b>
<b>DPW-Recreation Division</b>	<b>108</b>
<b>DPW-Road Division</b>	<b>71</b>
<b>DPW-Special Recreation Division</b>	<b>109</b>
<b>Eastside Fish &amp; Game Association</b>	<b>62</b>
<b>Elections</b>	<b>15</b>
<b>Emergency Services</b>	<b>52</b>
<b>Employee Development</b>	<b>13</b>
<b>Fire</b>	<b>51</b>
<b>Fish &amp; Game Merced Fly Fisherman</b>	<b>59</b>
<b>Fleet Management Service</b>	<b>125</b>
<b>General Services</b>	<b>10</b>
<b>General Services-Central Services</b>	<b>128</b>
<b>Grand Jury</b>	<b>38</b>
<b>Health</b>	<b>72</b>
<b>Human Services Agency</b>	<b>96</b>
<b>IHSS Public Authority</b>	<b>97</b>
<b>Indigent Defense</b>	<b>43</b>
<b>Information Systems</b>	<b>126</b>
<b>Insurance Pool</b>	<b>129</b>
<b>Interest on TRANS and Other Notes</b>	<b>114</b>
<b>Justice Automation System</b>	<b>42</b>
<b>Juvenile Hall</b>	<b>48</b>
<b>Library</b>	<b>106</b>
<b>Local Agency Formation Commission</b>	<b>65</b>
<b>Los Banos Sportsmen's Association</b>	<b>63</b>
<b>Management Services</b>	<b>12</b>
<b>Marshal</b>	<b>44</b>
<b>Medical Assistance Program</b>	<b>95</b>
<b>Medical Facility Lease Operations</b>	<b>130</b>
<b>Mental Health</b>	<b>75</b>
<b>Merced County Association of Government</b>	<b>68</b>
<b>Merced County Organizational Chart</b>	<b>vi</b>
<b>Merced County Profile</b>	
<b>Merced County Spring Fair</b>	<b>29</b>

## INDEX

	<u>Page</u>
<b>Operating Transfers</b>	<b>34</b>
<b>Overview</b>	<b>x</b>
<b>Planning and Community Development</b>	<b>64</b>
<b>Position Summary Report</b>	<b>286</b>
<b>Predatory Animal Control</b>	<b>67</b>
<b>Probation</b>	<b>49</b>
<b>Profile</b>	<b>ix</b>
<b>Public Defender</b>	<b>41</b>
<b>Radio Communications</b>	<b>16</b>
<b>Recorder</b>	<b>60</b>
<b>Registrar of Voters</b>	<b>14</b>
<b>Retirement Association</b>	<b>33</b>
<b>Revenue &amp; Reimbursement</b>	<b>6</b>
<b>Risk Management</b>	<b>32</b>
<b>Schedule of County Specific Financing Uses</b>	<b>A-25</b>
<b>Schedules</b>	<b>292</b>
<b>Sealer of Weights &amp; Measures</b>	<b>56</b>
<b>Sheriff</b>	<b>45</b>
<b>Sheriff Corrections</b>	<b>46</b>
<b>Sheriff Inmate Welfare</b>	<b>47</b>
<b>Solid Waste</b>	<b>131</b>
<b>Special Auditing</b>	<b>3</b>
<b>Special Districts</b>	<b>265</b>
<b>Special Pest Control</b>	<b>55</b>
<b>Staffing Overview</b>	<b>x</b>
<b>State Institutions</b>	<b>50</b>
<b>Status of Expenditures from Bond Proceeds</b>	<b>134</b>
<b>Status of Expenditures from Bond Proceeds</b>	<b>264</b>
<b>Summary of County Budget</b>	<b>A-1</b>
<b>Summary of County Financing Requirements</b>	<b>A-24</b>
<b>Summary of County Financing Requirements by Function Fund</b>	<b>A-23</b>
<b>Summary of Estimated Additional Financing Sources</b>	<b>A-4</b>
<b>Tax Collector</b>	<b>8</b>
<b>Taxes, Benefits and Assessments</b>	<b>19</b>
<b>Terms</b>	<b>293</b>
<b>Treasurer</b>	<b>9</b>
<b>UC Merced Development Office</b>	<b>31</b>
<b>Welfare to Work</b>	<b>104</b>