FINAL BUDGET

FISCAL YEAR
JULY 2007 - JUNE 2008

Published by

BOARD OF SUPERVISORS

Recommended by DEMITRIOS TATUM, County Executive Officer

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This table of contents is linked for your ease of navigation.
Use your mouse and click here to go to the Table of Contents.

BOARD OF SUPERVISORS

VISION

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

MISSION

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

VALUES: Teamwork – Leadership – Integrity – Quality - Accountability

TABLE OF CONTENTS

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

BOARD OF SUPERVISORS

EXECUTIVE COMMENT:

Budget Overview

Overview v

Merced County Policy Assumptions vi

Staffing Assumptions xi

Proposed Budget by Delivery Services xiv

MERCED COUNTY BUDGETARY GRAPHS:

Merced Budget xix

Property Tax Dollars xx

MERCED COUNTY ORGANIZATIONAL STRUCTURE:

Directory of County Officials xxi

Organizational Chart xxii

MERCED COUNTY PROFILE AND DISTRICT MAP:

District Map xxiii

Profile xxiv

COUNTY BUDGET 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 and Fund A-23

Summary of County Financing Requirements A-24

Schedule of County Specific Financing Uses by Budget Unit by Function and Activity A-25

DEPARTMENTAL REPORTS:

DEPT #	DEPARTMENT	PAGE
	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	Administrative Services - Support Services	10
12500	County Counsel	11
13000	Human Resources	12
13100	Employee Development	13
14000	Registrar of Voters	14
14200	Elections	15
16000	DPW - Building Services Division	16
16200	Taxes, Benefits and Assessments	17
16900	Capital Projects – Courts Building Restoration	18
17000	Capital Improvement Program	19
17100	District Projects	20

TABLE OF CONTENTS

DEPT #	DEPARTMENT	PAGE
	GENERAL	
17200	Capital Project - Correctional Facility	21
17300	Capital Project - Mental Health Facility	22
17400	Capital Project - Justice Facility	23
17500	Capital Project - Fire Facilities	24
17600	Capital Project - Health Facility	25
17700	Capital Project – Emergency Operations Center	26
17800	Capital Project - Juvenile Justice Facility	27
17900	Capital Project – Animal Control Facility	28
18000	Advertising	29
18100	Merced County Spring Fair	30
18200	Commerce, Aviation and Economic Development	31
18400	UC Merced Development Office	32
18500	Merced County Redevelopment Agency	33
19000	Risk Management	34
19200	Retirement Association	35
19700	Operating Transfers	36
19900	DPW - Public Works Administration	37
	PUBLIC PROTECTION	
20000	County Court Operations	38
20100	Child Support Services Agency	39
20200	Grand Jury	40
20400	District Attorney	41
20600	Public Defender	42
20900	Justice Automation System	43
21200	Indigent Defense	44
22000	Sheriff - Court Security	45
22100	Sheriff	46
23000	Sheriff - Corrections	47
23100	Sheriff Inmate Welfare	48
23300	Juvenile Hall	49
23400	Probation	50
23700	State Institutions	51
25000	Fire	52
25100	Emergency Services	53
26000	DPW - Creek Projects Division	54
27000	Agricultural Commissioner	55
27100	Special Pest Control	56
27200	Sealer of Weights & Measures	57
27300	DPW - Building Division	58
27400	DPW - Professional Services Division	59
28000	Recorder	60
28100	Coroner	61
28200	Affordable Housing Program	62
28300	Eastside Fish & Game Association	63
28400	Los Banos Sportsmen's Association	64
28500	Planning and Community Development	65
28600	Local Agency Formation Commission	66
28700	Agricultural Commissioner - Animal Control	67
28800	Predatory Animal Control	68
28900	Merced County Association of Governments	69
29000	Airport Land Use Commission	70
29400	County Clerk	71

TABLE OF CONTENTS

DEPT #	DEPARTMENT	PAGE
	PUBLIC WAYS AND FACILITIES	
30000	DPW - Road Division	72
	HEALTH AND SANITATION	
40000	Health	73
40600	First 5 Merced County	74
41500	Mental Health	75
45600	07-08 SCEAP Non - County Hospitals	76
45700	07-08 SCEAP Physician Services	77
45800	07-08 EMSA SB2132 HSA Funds	78
45900	07-08 EMSA SB2132 PSA Funds	79
46100	05-06 SCEAP Non - County Hospitals	80
46200	05-06 SCEAP Physician - EMS Services	81
46300	05-06 EMSA SB2132 HSA Funds	82
46400	05-06 EMSA SB2132 PSA & UA Funds	83
46600	03-04 SCEAP Non - County Hospitals	84
47100	04-05 SCEAP Non - County Hospitals	85
47300	04-05 EMSA SB2132 HSA Funds	86
47400	04-05 EMSA SB2132 PSA & UA Funds	87
47500	04-05 SCEAP Physician - EMS Services	88
48100	06-07 SCEAP Non - County Hospitals	89
48800	06-07 SCEAP Physician Services	90
48900	06-07 EMSA SB2132 HSA Funds	91
49000	06-07 EMSA SB2132 PSA Funds	92
49500	Medical Assistance Program	93
	PUBLIC ASSISTANCE	
50000	Human Services Agency	94
50500	IHSS Public Authority	95
51000	Assistance to the Needy	96
53000	Aid to Indigents	97
55000	Department of Workforce Investment	98
55100	Department of Workforce Investment - WIA Youth	99
55200	Department of Workforce Investment - WIA Adults	100
55300	Department of Workforce Investment - WIA Dislocated Workers	101
55600	Department of Labor - Employment & Training	102
59000	Area Agency on Aging	103
	EDUCATION	
60000	Library	104
61000	Cooperative Extension	105
	RECREATION AND CULTURAL SERVICES	
70000	DPW - Recreation Division	106
70100	DPW - Special Recreation Division	107
70200	DPW - Parks Division	108
70400	Arts and Culture	109
	DEBT SERVICE	
70800	Debt Service - Juvenile Hall	110
70900	Debt Service - Energy Retrofit	111
71000	Interest on TRANS and Other Notes	112

TABLE OF CONTENTS

DEPT #	DEPARTMENT	PAGE
	DEBT SERVICE	
71300	Debt Service - Justice Facility	113
71500	Debt Service - Dairy Loan Program	114
71800	Debt Service - County Fixed Assets	115
71900	Debt Service - Pension Obligation Bond	116
	PROVISION FOR CONTINGENCIES	
72000	Contingencies - General Fund	117
	INTERNAL SERVICE FUNDS	
75500	Fleet Management Service	118
75600	Department of Administrative Services	119
75700	Communications	120
75900	Insurance Pool	121
	ENTERPRISE FUNDS	
75000	Medical Facility Lease Operations	122
75100	Solid Waste	123
75200	Castle Airport Development Center	124
75300	Countywide Transit	125
75800	Castle Water and Sewer	126

OTHER FUNCTIONS

Status of Expenditures from Bond Proceeds 127
County Service Area 128
Status of Expenditures from Bond Proceeds 275
Special Districts 276

APPENDEX

Position Summary Report 296
Budget Calendar 300
Budget Glossary 301
Index 307

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). Over the past few years, Merced County's fiscal situation has been a challenge of trying to provide more services with less money. Due to budget constraints, for FY 2003/04 and FY 2004/05, each year the budget was developed based on a 10% reduction of the Prior Year's Budgeted Net County Cost. For FY 2005/06, FY 2006/07, and FY 2007/08, the budget was development based on no increase to the prior years Budgeted Net County Cost minus General Fund Fixed Assets. To achieve balanced budgets, departments held positions vacant, adhered to modified hiring freeze, decreased expenditures, increased revenues where applicable to obtain a higher fund balance to assist in mitigating the State Budget impacts. During this period, the Board of Supervisors chose not to impose the reduction to local public safety.

As shown in the Budget Summary, the FY 2007/08 Final Budget is $506,475,447; the General Fund is $356,170,672, resulting in a general fund balance of $33,111,910.

BUDGET SUMMARY

Fund Summary

The total FY 2007/08 Final Budget is $506.5 million, up $13.8 million from the Proposed Budget of $492.7 million. The $392.9 million, or 78%, of the $506.5 million is funded from dedicated revenue sources not available for discretionary purposes. The remaining $113.6 million, or 22%, requires funding from local discretionary revenue. The FY 2007/08 General Purpose Revenue (GPR) requirements of $113.6 million are up $3.9 million from $112.7 million in the Proposed Budget. With GPR Requirements at $113.6 million and Local Resources projected at $113.6 million, the FY 2007/08 Final budget is balanced.

BUDGET SUMMARY				
	FY 2007/08 Proposed		**FY 2007/08 Final**	
	Financing Requirements	GPR Requirements	Financing Requirements	GPR Requirements
General Fund	$354,838,845	$109,720,140	$356,170,672	$110,583,272
Road Fund	$39,003,660	$200,000	$39,782,364	$200,000
Fire Fund	$13,963,186	$476,000	$14,487,864	$476,000
Enterprise Funds	$42,738,584	$0	$52,086,492	$2,000,000
Other Funds	$42,189,755	$2,350,000	$43,948,055	$350,000
Total Requirements	***$492,736,030***	***$112,746,140***	***$506,475,447***	***$113,609,272***
Local Resources		$112,746,140*		$113,609,272*
Budget Shortfall		***$0***		***$0***

* The FY 2007/08 Budget includes cost allocation revenue as a Local Resource instead of distribution to central service departments as a dedicated department revenue as reflected in previous years budgets.

Local Resources

FY 2007/08 Total Local Resources are projected at $113.6 million with General Purpose Revenue at $80.5 million and Estimated General Fund Balance Available, after adjustments to reserves at $33.1 million. The FY 2007/08 GPR estimate of $80.5 million is up $.2 million from the Proposed Budget estimate of $80.3 million.

Merced County Policy Assumptions

10000 BOARD OF SUPERVISORS

General Plan - The last comprehensive update for the Merced County General Plan was adopted in December 1990. The Merced County General Plan provides the blue print for land use and development of the unincorporated area of the County. As the County continues to experience an increase in urban development and conversion of the County's natural resources, it's critical that the policies of the General Plan reflect the current philosophy of the Board and of the citizens of the County. As a result, during FY 2003/04 the Board approved a building permit fee ($150) to initiate the funding process for updating the General Plan.

As the development blue print for the County, the General Plan update provides the strategic direction from which land use decisions are based. This Proposed Budget respects the role of the public in the land use process and will provide additional resources to further the General Plan update.

The FY 2006/07 Final Budget included $350,000 in the Board of Supervisors Department's Budget to continue the effort of funding the General Plan update. The Proposed FY 2007/08 includes $350,000 to continue the General Plan update process.

Board of Supervisors - Community Specific Plans/General Plan Amendments – In 1998, the Board of Supervisors authorized its Planning Director to proceed in updating the local Community Plans and preparing a new Community Planning Chapter of the General Plan. The work program anticipated that planning staff, utilizing consultant support, would work with individual communities on specific policies to address the land use and development issues unique to each community. The Board of Supervisors selected the communities of Delhi, Planada, Hilmar, Winton, LeGrand, and Franklin/Beachwood for development of Community Specific Plans.

Fiscal Year	*Description*	*Amount Budgeted*
1998/1999	Planning - One Senior Planner Position added to assist in completing updates	$-0-
1999/2000	Planning - Update two Community Plans for the unincorporated area	$-0-
2000/2001	Planning – Updating the Community Plans for the unincorporated areas.	$300,000
2001/2002	Planning – Updating the Community Plans for the unincorporated areas.	$300,000
2002/2003	Planning – Updating the Community Plans for the unincorporated areas.	$-0-
2003/2004	BOS - Updating the Community Plans for the unincorporated areas.	$400,000
2004/2005	BOS - Updating the Community Plans for the unincorporated areas.	$-0-
2005/2006	BOS - Updating the Community Plans for the unincorporated areas.	$400,000
2006/2007	BOS - Updating the Community Plans for the unincorporated areas.	$400,000
2007/2008	BOS - Updating the Community Plans for the unincorporated areas.	$400,000

25000 FIRE

Fire Fund – The Fire Funds fiscal constraints have been well documented over the past several fiscal years. Prior to the FY 2000/01 Budget, Fire operations were supported solely from Fire's portion of the property tax generated and revenue/grants. However, since FY 2000/01, the Board of Supervisors has provided additional General Fund Support for operations and equipment to include the construction of a needed new fire station in the Franklin/Beachwood/McSwain area.

The FY07/08 proposed budget provides $476,000 in General Fund contribution for the Fire operations. $90,000 has been allocated for the remodeling of the Snelling Fire Station. In addition, $706,000 has been included in the budget to purchase two new fire engines for deployment at County fire stations.

	Final 2002/03	*Final 2003/04*	*Final 2004/05*	*Final 2005/06*	*Final 2006/07*	*Final 2007/08*
Final Budget	***$8.8M***	***$9.9M***	***$10.9M***	***$12.4M***	***$13.5M***	***$13.9M***
General Fund Contribution for:						
Operations	$550,000	$500,000	$976,000	$976,000	$976,00	$476,000
Equipment	-0-	-0-	-0-	-0-	-0-	-0-
Impact Fees – Equipment	$160,000	-0-	-0-	-0-	-0-	-0-

30000 ROAD FUND

In recent years, the Public Works Director requested General Fund support for the Road Fund between the amounts of $150,000-$400,000 a year. Safety remains a top priority for the Board of Supervisors. Due to the complexity of the state's transportation funding system and lack of corresponding funds, the County is challenged with the maintenance and construction of roadways in Merced County. General Fund support for FY 2007/08 for operations of the Road Fund is $200,000.

The following table reflects the final budgeted appropriation.

Description	*Final FY 2002/03*	*Final FY 2003/04*	*Final FY 2004/05*	*Final FY 2005/06*	*Final FY 2006/07*	*Final FY 2007/08*
Road Fund – Santa Nella Impact	$250,000	$250,000	-0-	-0-	-0-	-0-
Road Fund – Work Program/Operations	$150,000	$150,000	$150,000	$200,000	$200,000	$200,000

60000 LIBRARY

Due to budget cuts throughout the 1990s, the County's library system was faced with a number of fiscal challenges. With improved financial stability since that time period, the Board of Supervisors has demonstrated a commitment to investing additional funds in the library, so that it can be used by all the residents of Merced County. The funds appropriated to the library this year will allow for needed facility improvements and membership in the San Joaquin Library System Consortium, which will enhance library services to the public through greater cooperation, resource sharing, technology and networking.

Libraries have proven themselves to be invaluable dispensaries of information to children and adults. The Proposed Budget recognizes the importance of maintaining a vibrant and viable library to benefit the residents of Merced County, allocating $304,000 to the library for improvements and membership in the San Joaquin Library System Consortium.

At final budget $35,389 was added to increase hours of operation at non-regional libraries. Le Grand, George, Cressy, Snelling, Stevinson, Winton, Dos Palos, and Santa Nella are the branches to have hours extended.

Description	*Final FY 2001/02*	*Final FY 2002/03*	*Final FY 2003/04*	*Final FY 2004/05*	*Final FY 2005/06*	*Final FY 2006/07*	*Final FY 2007/08*
General Fund Support	759,927	888,299	1,011,345	1,047,192	1,170,473	1,465,719	1,858,269

75200 CASTLE

The former Castle Air Force Base was transferred to the County from the Federal Government in December 2006. In an effort to fully reutilize the former air base, as outlined in the 1996 Base Reuse Plan, the County has contracted with Federal Development, LLC under an Interim Asset Management Agreement and is currently negotiating the Master Developer Agreement. To best plan for Castle's long-term future, this Proposed Budget recommends investing general fund dollars into projects that contribute to the long term viability of Castle Airport and Development Center.

Castle Airport, now among the busiest General Aviation airports in the nation, is seeing over 120,000 annual operations with flight school, corporate, charter, other general aviation and significant military operations.

In fact, Merced County has long recognized the potential at Castle and made significant capital investments to improve the airport. For example, Castle Tower was put back into operation on January 30, 2007, after the County invested nearly $1 million in state-of-the-art equipment that provides significant safety benefits to aircraft and residents.

As a Foreign Trade Zone, Castle is designated to be a fast growing transpacific hub for both freight and commercial traffic. With the 6th longest runway in California and its inter-modal connectivity, the Board of Supervisors feels that Castle provides an excellent opportunity to bring significant business and economic activity to the County.

The Proposed Budget recommended allocating $3,850,000 for use on wastewater capacity issues, the Castle air traffic control tower, as well as other projects and general reuse projects***. This was reduced to 3,001,010 at final budget.***

18500 CASTLE REDEVELOPMENT AGENCY

A Redevelopment Agency (RDA) and corresponding redevelopment area has been established at Castle to encourage economic and business activity, and job creation at the former air base. In order for the Redevelopment Agency to realize success, an investment in the RDA is needed to generate positive tax increment moving forward.

One of Castle's greatest strengths is its available land and redevelopment potential. A primary goal of the RDA is to

eliminate constraints to private investment to best ensure positive growth of commercial and industrial development.

By encouraging and facilitating economic development, the RDA is able to capture increased revenues through property tax increases, known as tax increment. Through tax increment, the RDA is able to offer incentives to existing business and property owners again to stimulate development. The primary goal of the RDA's efforts is to provide jobs and opportunity at Castle. Proposed budget recommended allocating $215,736 to the RDA for infrastructure improvements needed.

At Final Budget, RDA's allocation was increased to $500,000 to the RDA to meet State mandated utility or community water infrastructure standards. Funds are borrowed against General Fund and will be recouped from future property tax increments paid to the RDA.

Account 10240 GASB 45

Under new accounting rules, passed by the Government Accounting Standards Board, the County is now required to disclose its complete liability for future pension and health care costs. As a result of this new accounting rule, the County will be required to fund not only the current liability, but also begin to pay for the future liability for these plans.

The Proposed Budget takes into account the expected significant costs – consistent with that of other Counties and local governments – by proactively budgeting funds to meet the requirements of GASB 45.

For FY 2007/08, the Proposed Budget provides $6,824,651 to pay for the current and future liability for employee pension and health care costs.

17000 CAPITAL PROJECTS

Based on the current and projected population growth for Merced County, the Board of Supervisors is proactively working to meet current and future facility needs in the County. In addition to construction of new facilities, the Proposed Budget recommends significant investments in existing structures, to update and improve them for future long term use.

For FY 2007/08, the Proposed Budget provides $8,090,500 for Capital Projects. The Proposed Budget specifically recommends allocating $5,000,000 for continued project studies and evaluations for a new downtown government center, which aims to streamline services for County residents while alleviating space issues now challenging a number of County Departments.

At final budget this was increased to $8,198,300 to additional appropriations needed by departments.

23400 PROBATION

As part of the Proposed Budget four (4) Deputy Probation Officers, one (1) Legal Process Clerk, and two (2) Supervising Probation Officers were recommended and offset with projected increased revenues from the State of $320,000. The approved State Budget does not include the increased revenues for Adult Probation Services.
In addition, Proposition 36 funding of $296,337 was eliminated in the State Budget, and an OES Domestic Violence grant of $60,103 will expire on 9/27/07 for total reduction in revenues of $350,000 which funds five (5) existing Deputy Probation Officers.
Due to loss of revenue, it is was adopted that the proposed positions not be allocated at this time and that the General Fund backfill the five (5) existing Deputy Probation Officers which will be transition to the adult caseload.

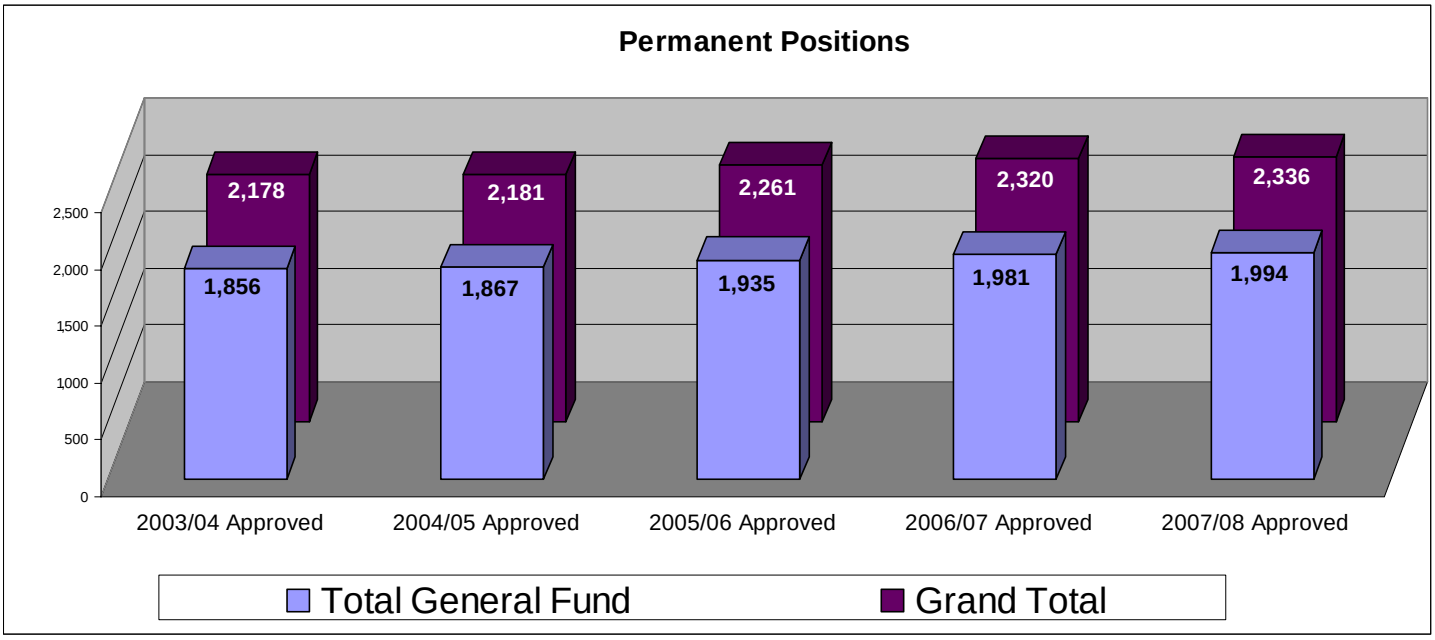
11200 ASSESSOR

The Assessors Office AB 719 program was established in 1995 to assist counties with the backlogged appeals, permits, and other tasks that affect valuation of property. In the subsequent years since the programs inception funding shifted from a loan to a grant program, AB 589. The State stopped funding the grant program in the FY

05/06 State Budget. Since then, the Merced County Assessor's Office has utilized monies set in trust from previous years to fund the six (6) positions in this program. Approximately two-thirds of the necessary funding is available to maintain these positions for FY 07/08, creating a funding gap of $157,000. At final budget, it is adopted that General Fund backfill the lost AB 719/AB 589 funding with the understanding that the County Executive Office will evaluate the filling of vacancies as they occur.

Merced County Staffing Assumptions

The County staffing levels are continuously reviewed to identify over/understaffing so that appropriate changes can be made either during the annual budget or mid-year review. The tables below reflect the changes in the permanent positions for Merced County.



The Permanent positions for FY 2007/08 consist of 2,336. This is an increase of sixteen (16) positions overall, thirteen (13) in general fund, as compared to FY 2006/07. The table presented below by service delivery represents approved positions for FY 2006/07 and recommended for FY 2007/08 respectively.

	Approved FY 2006/07	Approved FY 2007/08
General Fund:		
Health and Human Services *	1,076	1,028
Justice System	96	114
Public Safety	401	429
Municipal Countywide	188	196
Administrative Support	220	227
Total General Fund	***1,981***	***1,994***
Other Funds:		
Other Funds	220	221
Enterprise Fund	66	68
ISF Fund	53	53
All Funds Total	***2,320***	***2,336***

*The Health and Human Services category are mainly funded by Federal, State, and Grant Programs.

The changes from Fiscal Year 2006/07 to Fiscal Year 2007/08 are to mitigate Federal, State, Grant Funding, and to enhance existing programs.

Merced County Table of Personnel Adjustments

	Approved FY 2006/07 Positions	Prior/Other Period Added	Mid-year Added (Deleted)	06/19/07 Recommended Added (Deleted)	Proposed FY 2007/08 Positions	Final Adjustments	Approved FY 2007/08 Positions
General Fund							
Health & Human Services							
Health	149		(3)	2	148	1	149
Mental Health	241	6	(61)	(1)	185	0	185
Human Services Agency	606		1	19	626	(10)	616
Department of Workforce Investment	72				72	(2)	70
Health & Human Services budget units with no change	8				8		8
Subtotal	1,076	6	(63)	20	1,039	(11)	1028
Justice System							
Probation	83	3	7		93	1	94
Sheriff – Court Security	12	7			19		19
Justice System budget units with no change	1				1		1
Subtotal	96	10	7	0	113	1	114
Public Safety							
District Attorney	74	4		3	81	2	83
Public Defender	21			3	24	1	25
Sheriff Operations	122	4		5	131		131
Sheriff Corrections	110			5	115		115
Juvenile Hall	74			1	75		75
Subtotal	401	8	0	17	426	3	429
Municipal Countywide							
Ag Commissioner	30			1	31		31
Sealer of Weights and Measures	7			(1)	6		6
Coroner	5		1		6		6
Development Services	23			2	25		25
Ag Commissioner - Animal Control	16			3	19	(1)	18
Library	25		(1)	2	26		26
DPW-Parks Division	15			2	17		17
Municipal Countywide budget units with no change	67				67		67
Subtotal	188	0	0	9	197	(1)	196
Administrative Support							
Board of Supervisors	9			1	10		10
County Executive Office	14	1			15	(1)	14
Auditor-Controller	23			2	25		25
Tax Collector	5			1	6	1	7
Administrative Services – Support Services	24		1		25		25
County Counsel	12	(1)		2	13		13
Human Resources	14	(1)			13		13
DPW-Administration	17			1	18		18
Administrative Support budget units with no change	102				102		102
Subtotal	220	(1)	1	7	227	0	227
General Fund Total	***1,981***	***23***	***(55)***	***53***	***2,002***	***(8)***	***1994***
Other Funds							
Child Support	116	(1)		(2)	113		113
Fire	5			1	6		6
Roads	56		2	2	60		60
First 5 Merced County	12		(1)		11		11
Other Funds budget units with no change	31				31		31
Other Funds Total	***220***	***(1)***	***1***	***1***	***221***		***221***

	Approved FY 2006/07 Positions	Prior/Other Period Added	Mid-year Added (Deleted)	06/19/07 Recommended Added (Deleted)	Proposed FY 2007/08 Positions	Final Adjustments	Approved FY 2007/08 Positions
Enterprise Fund							
Solid Waste	49			(1)	48	1	49
Castle Airport Development Center	12				12	1	13
Countywide Transit	5			1	6	0	6
Enterprise Fund Total	***66***	***0***	***0***	***0***	***66***	***2***	***68***
Internal Service Fund Total							
Castle Sewer and Water	0			1	1	(1)	0
Internal Service Funds budget units with no change	53				53		53
Internal Service Fund Total	***53***	***0***	***0***	***1***	***54***	***(1)***	***53***
Grand Total	**2,320**	**22**	**(54)**	**55**	**2,343**	**(7)**	**2336**

Additional Staffing Information

There are nine (9) contract employees included in the staffing counts: one (1) Loan Officer in Business Opportunity; one (1) Public Health Director; and seven (7) Staff Psychiatrists in Mental Health.

BUDGET BY DELIVERY SERVICES

FY 2007/08 FINAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 07/08 PROPOSED APPROP.	FY 07/08 PROPOSED DEPT REVENUE	FY 07/08 PROPOSED CW & FUND BAL FINANCING	FY 07/08 FINAL APPROP.	FY 07/08 FINAL DEPT REVENUE	FY 07/08 FINAL CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES							
	HEALTH & WELFARE TRUST FUND						
40000	HEALTH	$18,237,396	$15,068,999	($3,168,397)	$19,356,982	$16,188,585	($3,168,397)
41500	MENTAL HEALTH	$25,095,430	$25,657,767	$562,337	$26,572,540	$27,134,787	$562,247
50000	HUMAN SERVICES AGENCY	$76,766,757	$74,720,048	($2,046,709)	$74,704,730	$72,803,278	($1,901,452)
50500	IHSS PUBLIC AUTHORITY	$1,749,278	$1,451,741	($297,537)	$1,750,053	$1,424,660	($325,393)
51000	ASSISTANCE TO THE NEEDY	$65,046,879	$61,451,091	($3,595,788)	$65,046,879	$61,451,091	($3,595,788)
	GROUP TOTAL	**$186,895,740**	**$178,349,646**	**($8,546,094)**	**$187,431,184**	**$179,002,401**	**($8,428,783)**
	OTHER HEALTH/HUMAN SERVICES						
53000	AID TO INDIGENTS	$404,344	$50,000	($354,344)	$404,344	$50,000	($354,344)
55000	DEPARTMENT OF WORKFORCE INVESTMENT	$5,094,711	$5,094,711	$0	$4,895,689	$4,895,689	$0
59000	AREA AGENCY ON AGING	$1,807,160	$1,345,661	($461,499)	$1,818,318	$1,345,661	($472,657)
	SB 855 REVENUE TRANSFER						
	GROUP TOTAL	**$7,306,215**	**$6,490,372**	**($815,843)**	**$7,118,351**	**$6,291,350**	**($827,001)**
	HEALTH & HUMAN SERVICES TOTAL	**$194,201,955**	**$184,840,018**	**($9,361,937)**	**$194,549,535**	**$185,293,751**	**($9,255,784)**
JUSTICE SYSTEM							
	TRIAL COURT FUNDING						
20000	COUNTY COURT OPERATIONS	$2,850,000	$3,030,500	$180,500	$2,850,000	$3,030,500	$180,500
	GROUP TOTAL	**$2,850,000**	**$3,030,500**	**$180,500**	**$2,850,000**	**$3,030,500**	**$180,500**
	OTHER JUSTICE PROGRAMS						
20200	GRAND JURY	$25,000	$0	($25,000)	$25,000	$0	($25,000)
20900	JUSTICE AUTOMATION SYSTEM	$75,000	$0	($75,000)	$75,000	$0	($75,000)
21200	INDIGENT DEFENSE	$2,042,995	$10,300	($2,032,695)	$2,192,995	$10,300	($2,182,695)
22000	SHERIFF- COURT SECURITY	$2,515,049	$2,515,049	$0	$2,515,049	$2,515,049	$0
23400	PROBATION	$10,235,092	$5,336,300	($4,898,792)	$9,952,449	$4,890,705	($5,061,744)
	GROUP TOTAL	**$14,893,136**	**$7,861,649**	**($7,031,487)**	**$14,760,493**	**$7,416,054**	**($7,344,439)**
	JUSTICE SYSTEM TOTAL	**$17,743,136**	**$10,892,149**	**($6,850,987)**	**$17,610,493**	**$10,446,554**	**($7,163,939)**

FY 2007/08 FINAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 07/08 PROPOSED APPROP.	FY 07/08 PROPOSED DEPT REVENUE	FY 07/08 PROPOSED CW & FUND BAL FINANCING	FY 07/08 FINAL APPROP.	FY 07/08 FINAL DEPT REVENUE	FY 07/08 FINAL CW & FUND BAL FINANCING
LOCAL PUBLIC SAFETY FUND							
	CORRECTIONS & DETENTION						
23000	SHERIFF CORRECTIONS	$19,050,934	$6,032,686	($13,018,248)	$18,977,043	$6,160,539	($12,816,504)
23300	JUVENILE HALL	$9,341,695	$2,830,530	($6,511,165)	$9,355,253	$2,863,540	($6,491,713)
23700	STATE INSTITUTIONS	$3,250,000	$0	($3,250,000)	$3,250,000	$0	($3,250,000)
	GROUP TOTAL	**$31,642,629**	**$8,863,216**	**($22,779,413)**	**$31,582,296**	**$9,024,079**	**($22,558,217)**
	OTHER PUBLIC SAFETY PROGRAMS						
20400	DISTRICT ATTORNEY	$9,256,167	$3,506,412	($5,749,755)	$9,361,294	$3,770,218	($5,591,076)
20600	PUBLIC DEFENDER	$3,514,205	$798,625	($2,715,580)	$3,518,911	$815,752	($2,703,159)
22100	SHERIFF	$19,115,578	$6,895,746	($12,219,832)	$19,039,227	$7,019,538	($12,019,689)
	GROUP TOTAL	**$31,885,950**	**$11,200,783**	**($20,685,167)**	**$31,919,432**	**$11,605,508**	**($20,313,924)**
PUBLIC SAFETY TOTAL		**$63,528,579**	**$20,063,999**	**($43,464,580)**	**$63,501,728**	**$20,629,587**	**($42,872,141)**
MUNICIPAL/COUNTYWIDE SERVICES							
	UNINCORPORATED AREA						
17100	DISTRICT PROJECTS	$500,000	$0	($500,000)	$500,000	$0	($500,000)
19700	OPERATING TRANSFERS	$3,026,000	$0	($3,026,000)	$3,026,000	$0	($3,026,000)
26000	DPW-CREEK PROJECTS DIVISION	$208,450	$0	($208,450)	$208,450	$0	($208,450)
27000	AGRICULTURAL COMMISSIONER	$3,320,974	$1,911,988	($1,408,986)	$3,320,974	$1,911,988	($1,408,986)
27100	SPECIAL PEST CONTROL	$147,700	$147,700	$0	$147,700	$147,700	$0
27300	DPW-BUILDING DIVISION	$1,830,009	$1,830,009	$0	$1,628,762	$1,628,762	$0
28500	PLANNING AND COMMUNITY DEVELOPMENT	$3,225,452	$1,238,728	($1,986,724)	$3,189,368	$1,253,798	($1,935,570)
28700	AGRICULTURAL COMM-ANIMAL CONTROL	$1,729,485	$604,533	($1,124,952)	$1,706,284	$604,533	($1,101,751)
29000	AIRPORT LAND USE COMMISSION	$52,325	$0	($52,325)	$52,325	$0	($52,325)
70000	DPW-RECREATION DIVISION	$270,398	$0	($270,398)	$270,398	$0	($270,398)
70100	DPW-SPECIAL RECREATION DIVISION	$70,000	$0	($70,000)	$70,000	$0	($70,000)
70200	DPW-PARKS DIVISION	$2,042,653	$331,448	($1,711,205)	$2,046,653	$331,448	($1,715,205)
	UNINCORPORATED AREA TOTAL	**$16,423,446**	**$6,064,406**	**($10,359,040)**	**$16,166,914**	**$5,878,229**	**($10,288,685)**
	COUNTYWIDE						
18200	COMMERCE AVIATION & ECONOMIC DEVELOPMENT	$1,082,864	$720,826	($362,038)	$1,109,852	$767,172	($342,680)
27200	SEALER OF WEIGHTS & MEASURES	$607,010	$198,600	($408,410)	$607,010	$198,600	($408,410)
27400	DPW-PROFESSIONAL SERVICES DIVISION	$2,849,307	$2,849,307	$0	$2,849,307	$2,849,307	$0
28000	RECORDER	$1,512,869	$2,176,100	$663,231	$1,512,869	$2,176,100	$663,231
28100	CORONER	$1,119,904	$101,070	($1,018,834)	$1,119,904	$101,070	($1,018,834)
28600	LOCAL AGENCY FORMATION COMMISSION	$75,403	$0	($75,403)	$75,403	$0	($75,403)
28800	PREDATORY ANIMAL CONTROL	$49,803	$13,880	($35,923)	$49,803	$13,880	($35,923)
28900	MERCED COUNTY ASSOCIATION OF GOVERNMENTS	$82,926	$0	($82,926)	$82,926	$0	($82,926)
60000	LIBRARY	$2,701,514	$878,634	($1,822,880)	$2,701,514	$878,634	($1,822,880)
61000	COOPERATIVE EXTENSION	$393,858	$54,000	($339,858)	$393,858	$54,000	($339,858)
70400	ARTS AND CULTURE	$5,000	$0	($5,000)	$5,000	$0	($5,000)
	COUNTYWIDE TOTAL	**$10,480,458**	**$6,992,417**	**($3,488,041)**	**$10,507,446**	**$7,038,763**	**($3,468,683)**
MUNICIPAL/COUNTYWIDE TOTAL		**$26,903,904**	**$13,056,823**	**($13,847,081)**	**$26,674,360**	**$12,916,992**	**($13,757,368)**

FY 2007/08 FINAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 07/08 PROPOSED APPROP.	FY 07/08 PROPOSED DEPT REVENUE	FY 07/08 PROPOSED CW & FUND BAL FINANCING	FY 07/08 FINAL APPROP.	FY 07/08 FINAL DEPT REVENUE	FY 07/08 FINAL CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE							
	PROPERTY TAX SYSTEM						
11200	ASSESSOR	$3,818,295	$1,255,000	($2,563,295)	$3,818,295	$1,255,000	($2,563,295)
11300	TAX COLLECTOR	$731,443	$460,028	($271,415)	$731,443	$460,028	($271,415)
	PROP TAX ADMIN FEES						
	PROPERTY TAX TOTAL	**$4,549,738**	**$1,715,028**	**($2,834,710)**	**$4,549,738**	**$1,715,028**	**($2,834,710)**
	ADMINISTRATIVE SUPPORT						
10000	BOARD OF SUPERVISORS	$4,191,959	$500	($4,191,459)	$4,191,959	$500	($4,191,459)
10100	COUNTY EXECUTIVE OFFICE	$2,955,307	$0	($2,955,307)	$2,790,485	$0	($2,790,485)
10200	SPECIAL AUDITING	$157,000	$0	($157,000)	$157,000	$0	($157,000)
10400	BOARD OF EQUALIZATION	$12,200	$0	($12,200)	$12,200	$0	($12,200)
11000	AUDITOR-CONTROLLER	$3,649,161	$532,500	($3,116,661)	$3,778,718	$532,500	($3,246,218)
11100	REVENUE AND REIMBURSEMENT	$2,171,632	$2,168,762	($2,870)	$2,171,632	$2,168,762	($2,870)
11400	TREASURER	$977,623	$281,749	($695,874)	$977,623	$281,749	($695,874)
11500	ADMINISTRATIVE SERVICES-SUPPORT SERVICES	$2,270,067	$867,436	($1,402,631)	$2,270,067	$867,436	($1,402,631)
12500	COUNTY COUNSEL	$2,293,447	$217,124	($2,076,323)	$2,335,697	$237,124	($2,098,573)
13000	HUMAN RESOURCES	$1,872,345	$17,110	($1,855,235)	$1,872,345	$17,110	($1,855,235)
13100	EMPLOYEE DEVELOPMENT	$458,606	$0	($458,606)	$458,606	$0	($458,606)
14000	REGISTRAR OF VOTERS	$1,118,689	$30,000	($1,088,689)	$1,118,689	$30,000	($1,088,689)
14100	SPECIAL ELECTIONS	$0	$0	$0	$0	$0	$0
14200	ELECTIONS	$814,169	$191,643	($622,526)	$1,617,669	$191,643	($1,426,026)
16000	DPW - BUILDING SERVICES DIVISION	$2,389,280	$379,677	($2,009,603)	$2,389,280	$379,677	($2,009,603)
16200	TAXES BENEFITS AND ASSESSMENTS	$102,200	$0	($102,200)	$102,200	$0	($102,200)
17000	CAPITAL IMPROVEMENT PROGRAM	$8,090,500	$0	($8,090,500)	$8,648,300	$14,800	($8,633,500)
18000	ADVERTISING	$389,600	$0	($389,600)	$394,600	$0	($394,600)
18400	UC MERCED DEVELOPMENT OFFICE	$0	$0	$0	$0	$0	$0
19000	RISK MANAGEMENT	$1,229,961	$643,721	($586,240)	$1,229,961	$643,721	($586,240)
19200	RETIREMENT ASSOCIATION	$4,609,537	$4,609,537	$0	$4,609,537	$4,609,537	$0
19900	DPW-PUBLIC WORKS ADMINISTRATION	$1,623,686	$1,390,254	($233,432)	$1,623,686	$1,390,254	($233,432)
29400	COUNTY CLERK	$199,564	$194,675	($4,889)	$199,564	$194,675	($4,889)
71000	INTEREST ON TRANS AND OTHER NOTES	$685,000	$0	($685,000)	$685,000	$0	($685,000)
72000	CONTINGENCIES - GENERAL FUND	$5,650,000	$0	($5,650,000)	$5,650,000	$0	($5,650,000)
	ADMINISTRATIVE SUPPORT TOTAL	**$47,911,533**	**$11,524,688**	**($36,386,845)**	**$49,284,818**	**$11,559,488**	**($37,725,330)**
	MANAGEMENT INFRASTRUCTURE TOTAL	**$52,461,271**	**$13,239,716**	**($39,221,555)**	**$53,834,556**	**$13,274,516**	**($40,560,040)**
TOTAL GENERAL FUND BEFORE RESERVES		**$354,838,845**	**$242,092,705**	**($112,746,140)**	**$356,170,672**	**$242,561,400**	**($113,609,272)**
CONTRIBUTION TO PAYROLL RESERVE							
GENERAL FUND SUB-TOTAL		**$354,838,845**	**$242,092,705**	**($112,746,140)**	**$356,170,672**	**$242,561,400**	**($113,609,272)**
11001	AUDITOR CONTROLLER-COUNTYWIDE REVENUES		$78,410,825	$78,410,825		$78,587,523	$78,587,523
11300	TAX COLLECTOR-MOTEL TAX		$409,839	$409,839		$409,839	$409,839
28000	RECORDER-TRANSFER TAX		$1,500,000	$1,500,000		$1,500,000	$1,500,000
	AVAIL FUND BALANCE		$32,425,476	$32,425,476		$33,111,910	$33,111,910
GENERAL FUND		**$354,838,845**	**$354,838,845**	**$0**	**$356,170,672**	**$356,170,672**	**$0**

FY 2007/08 FINAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 07/08 PROPOSED APPROP.	FY 07/08 PROPOSED DEPT REVENUE	FY 07/08 PROPOSED CW & FUND BAL FINANCING	FY 07/08 FINAL APPROP.	FY 07/08 FINAL DEPT REVENUE	FY 07/08 FINAL CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES - OTHER FUNDS							
	OTHER HEALTH/HUMAN SERVICES						
20100	CHILD SUPPORT SERVICES AGENCY	$10,561,617	$10,324,333	($237,284)	$10,757,368	$10,504,221	($253,147)
40600	FIRST FIVE MERCED COUNTY	$8,720,491	$4,942,852	($3,777,639)	$9,529,040	$6,202,864	($3,326,176)
45600	07-08 SCEAP NON COUNTY HOSPITAL	$87,612	$87,612	$0	$87,612	$87,612	$0
45700	07-08 SCEAP PHY SERVICES	$5,122	$5,122	$0	$5,122	$5,122	$0
45800	07-08 EMSA SB 2132 HSA FUNDS	$132,374	$132,374	$0	$132,374	$132,374	$0
45900	07-08 EMSA SB 2132 PSA & UA FUNDS	$30,438	$30,438	$0	$30,438	$30,438	$0
46100	05-06 SCEAP NON COUNTY HOSPITAL	$0	$0	$0	$0	$26,997	$26,997
46200	05-06 SCEAP PHY-EMS SERVICES	$0	$0	$0	$0	$13,322	$13,322
46300	05-06 EMSA SB 2132 HSA FUNDS	$0	$0	$0	$0	$0	$0
46400	05-06 EMSA SB 2132 PSA & UA FUNDS	$0	$0	$0	$0	$0	$0
46600	03/04 SCEAP NON COUNTY HOSPITAL	$0	$0	$0	$0	$0	$0
47100	04-05 SCEAP NON-COUNTY HOSP	$0	$0	$0	$0	$0	$0
47200	04-05 SCEAP-OTHER HEALTH SERVICES	$0	$0	$0	$0	$0	$0
47300	04-05 EMSA SB 2132 HSA FUNDS	$0	$0	$0	$0	$0	$0
47400	04-05 EMSA SB 2132 PSA & UA FUNDS	$0	$0	$0	$0	$0	$0
47500	04-05 SCEAP-PHYSICIAN/EMS	$0	$0	$0	$0	$0	$0
47600	01-02 SCEAP-NON-COUNTY HOSP	$0	$0	$0	$0	$0	$0
48100	06-07 SCEAP-NON-COUNTY HOSPITAL	$0	$0	$0	$0	$87,356	$87,356
48800	06-07 SCEAP-PHYS-EMS	$0	$0	$0	$0	$8,073	$8,073
48900	06-07 EMSA SB 2132 HSA Funds	$0	$0	$0	$0	$9,901	$9,901
49000	06-07 EMSA SB 2132 PSA & UA Funds	$0	$0	$0	$0	$2,585	$2,585
49500	MEDICAL ASSISTANCE PROGRAM	$6,430,817	$5,610,026	($820,791)	$6,430,817	$6,020,682	($410,135)
55100	D W I-WIA-YOUTH	$1,308,128	$1,308,128	$0	$1,308,128	$1,308,127	($1)
55200	D W I-WIA ADULTS	$693,121	$693,121	$0	$693,121	$687,983	($5,138)
55300	D W I-WIA DISLOCATED WORKERS	$496,121	$496,121	$0	$496,121	$508,554	$12,433
55600	DEPT OF LABOR-EMPLOYMENT & TRAINING	$529,000	$529,000	$0	$529,000	$529,886	$886
75000	MEDICAL FACILITY LEASE OPERATIONS	$0	$200,000	$200,000	$0	$200,000	$200,000
	GROUP TOTAL	**$28,994,841**	**$24,359,127**	**($4,635,714)**	**$29,999,141**	**$26,366,097**	**($3,633,044)**
	HEALTH & HUMAN SERVICES SUB-TOTAL	**$28,994,841**	**$24,359,127**	**($4,635,714)**	**$29,999,141**	**$26,366,097**	**($3,633,044)**
MUNICIPAL/COUNTYWIDE SERVICES - OTHER FUNDS							
	UNINCORPORATED AREA						
25000	FIRE	$13,890,128	$12,072,741	($1,817,387)	$13,890,128	$12,072,741	($1,817,387)
25100	EMERGENCY SERVICES	$73,058	$77,055	$3,997	$597,736	$1,277,729	$679,993
28200	AFFORDABLE HOUSING PROGRAM	$822,840	$840,000	$17,160	$822,840	$724,462	($98,378)
28300	EASTSIDE FISH & GAME ASSOCIATION	$9,800	$9,800	$0	$9,800	$11,588	$1,788
28400	LOS BANOS SPORTSMEN'S ASSOCIATION	$9,800	$9,800	$0	$9,800	$9,800	$0
30000	DPW-ROAD DIVISION	$39,003,660	$38,908,965	($94,695)	$39,782,364	$40,119,925	$337,561
75300	COUNTYWIDE TRANSIT	$11,904,238	$11,888,386	($15,852)	$12,192,773	$17,088,029	$4,895,256
	UNINCORPORATED AREA TOTAL	**$65,713,524**	**$63,806,747**	**($1,906,777)**	**$67,305,441**	**$71,304,274**	**$3,998,833**
	COUNTYWIDE						
18100	MERCED COUNTY SPRING FAIR	$1,277,721	$1,116,732	($160,989)	$1,277,721	$1,264,358	($13,363)
23100	SHERIFF INMATE WELFARE	$1,081,167	$1,130,318	$49,151	$1,081,167	$866,684	($214,483)
75100	SOLID WASTE	$14,860,847	$48,046,983	$33,186,136	$14,945,851	$48,046,983	$33,101,132
75200	CASTLE AIRPORT DEVELOPMENT CENTER	$5,635,577	$5,386,758	($248,819)	$5,789,907	$5,878,076	$88,169
75400	SOLID WASTE-CIP	$9,976,000	$0	($9,976,000)	$18,697,825	$0	($18,697,825)
75800	CASTLE SEWER AND WATER	$361,922	$361,922	$0	$460,136	$587,058	$126,922
	COUNTYWIDE TOTAL	**$33,193,234**	**$56,042,713**	**$22,849,479**	**$42,252,607**	**$56,643,159**	**$14,390,552**
	MUNICIPAL/COUNTYWIDE TOTAL	**$98,906,758**	**$119,849,460**	**$20,942,702**	**$109,558,048**	**$127,947,433**	**$18,389,385**

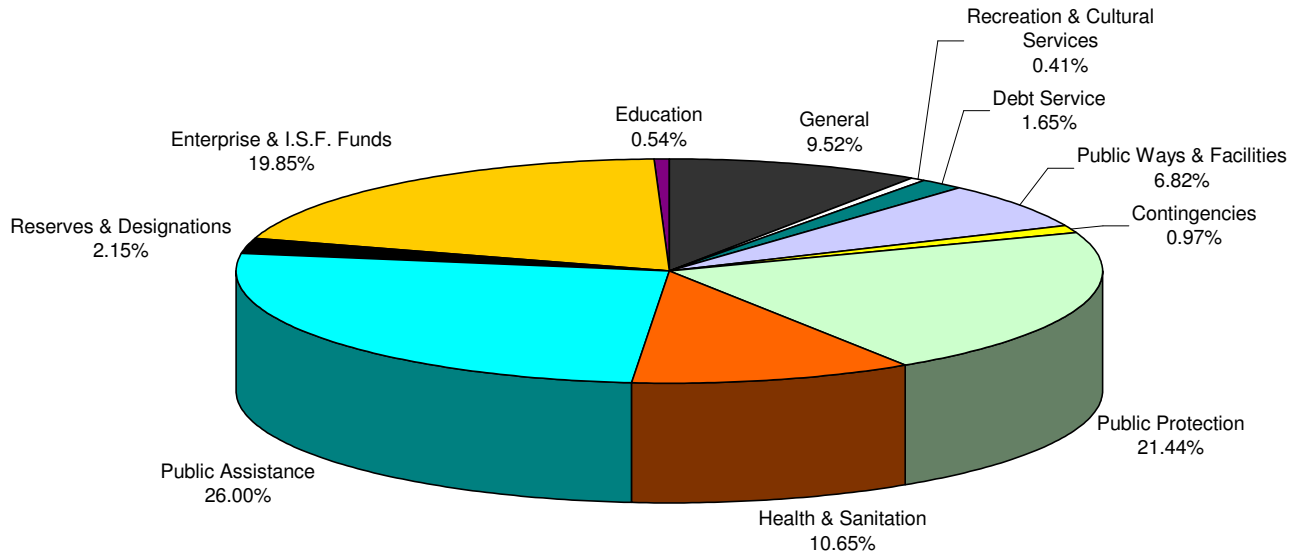
FY 2007/08 FINAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 07/08 PROPOSED APPROP.	FY 07/08 PROPOSED DEPT REVENUE	FY 07/08 PROPOSED CW & FUND BAL FINANCING	FY 07/08 FINAL APPROP.	FY 07/08 FINAL DEPT REVENUE	FY 07/08 FINAL CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE - OTHER FUNDS							
	ADMINISTRATIVE SUPPORT						
16800	CAP PROJECT - EMERGENCY OPERATIONS CENTER	$0	$0	$0	$0	$0	$0
16900	CAP PROJECT - COURTS BUILDING RESTORE	$250,000	$250,000	$0	$250,000	$1,048,677	$798,677
17200	CAP PROJECT - CORRECTIONAL FACILITY	$0	$0	$0	$0	$0	$0
17300	CAP PROJECT - MENTAL HEALTH FACILITY	$0	$0	$0	$0	$258,058	$258,058
17400	CAP PROJECT - JUSTICE FACILITY	$0	$0	$0	$0	$1,445,049	$1,445,049
17500	CAP PROJECT - FIRE FACILITIES	$0	$0	$0	$0	$0	$0
17600	CAP PROJECT - HEALTH FACILITY	$0	$0	$0	$0	$0	$0
17700	CAP PROJECT - EMERGENCY OPERATIONS CENTER	$0	$0	$0	$730,000	$730,000	$0
17800	CAP PROJECT - JUVENILE FACILITY	$0	$0	$0	$0	$0	$0
17900	CAP PROJECT - ANIMAL CONTROL FACILITY	$800,000	$800,000	$0	$800,000	$3,572,329	$2,772,329
70700	DEBT SERVICE - TRANSIT FACILITY	$0	$0	$0	$0	$0	$0
70800	DEBT SERVICE - JUVENILE JUSTICE	$0	$0	$0	$996,478	$1,078,226	$81,748
70900	DEBT SERVICE - ENERGY RETROFIT	$996,478	$1,078,226	$81,748	$195,510	$195,460	($50)
71100	DEBT SERVICE - CORRECTIONAL FACILITY	$195,510	$195,460	($50)	$0	$0	$0
71200	DEBT SERVICE - MENTAL HEALTH	$0	$0	$0	$0	$0	$0
71300	DEBT SERVICE - JUSTICE FACILITY	$670,532	$670,532	$0	$670,532	$567,949	($102,583)
71400	DEBT SERVICE - HEALTH	$0	$0	$0	$0	$0	$0
71500	DEBT SERVICE - DAIRY LOAN	$1,107,770	$1,220,000	$112,230	$1,131,770	$1,244,000	$112,230
71600	DEBT SERVICE - ROAD FUND	$0	$0	$0	$0	$0	$0
71700	DEBT SERVICE - INMATE WELFARE TRUST	$0	$0	$0	$0	$0	$0
71800	DEBT SERVICE - COUNTY FIXED ASSETS	$0	$0	$0	$0	$0	$0
71900	DEBT SERVICE - PENSION OBLIGATION BOND	$5,973,296	$0	($5,973,296)	$5,973,296	$0	($5,973,296)
	ADMINISTRATIVE SUPPORT TOTAL	**$9,993,586**	**$4,214,218**	**($5,779,368)**	**$10,747,586**	**$10,139,748**	**($607,838)**
	MANAGEMENT INFRASTRUCTURE TOTAL	**$9,993,586**	**$4,214,218**	**($5,779,368)**	**$10,747,586**	**$10,139,748**	**($607,838)**
OTHER FUNDS TOTAL		**$137,895,185**	**$148,422,805**	**$10,527,620**	**$150,304,775**	**$164,453,278**	**$14,148,503**
ALL FUNDS - TOTAL BUDGET		**$492,734,030**	**$503,261,650**	**$10,527,620**	**$506,475,447**	**$520,623,950**	**$14,148,503**
75500	FLEET MANAGEMENT SERVICE	$3,963,074	$4,007,115	$44,041	$3,963,074	$4,007,115	$44,041
75600	DEPARTMENT OF ADMINISTRATIVE SERVICES	$9,759,020	$9,706,709	($52,311)	$9,759,020	$9,706,709	($52,311)
75700	COMMUNICATIONS	$0	$0	$0	$0	$0	$0
75900	INSURANCE POOL	$46,805,219	$44,446,175	($2,359,044)	$46,862,219	$44,446,175	($2,416,044)
	TOTAL ISF FUNDS	**$60,527,313**	**$58,159,999**	**($2,367,314)**	**$60,584,313**	**$58,159,999**	**($2,424,314)**
GRAND TOTAL INCLUDING ISF FUNDS		**$553,261,343**	**$561,421,649**	**$8,160,306**	**$567,059,760**	**$578,783,949**	**$11,724,189**

NOTE: Variance between appropriation and revenue in Other Funds is due to revenue anticipated in the current year to cover prior year encumbrances for Capital Facility Projects. Otherwise, revenue and appropriation would balance.

BUDGETARY GRAPHS

COUNTY OF MERCED BUDGET
2007-2008



TOTAL REQUIREMENTS BY COUNTY FUNCTION:

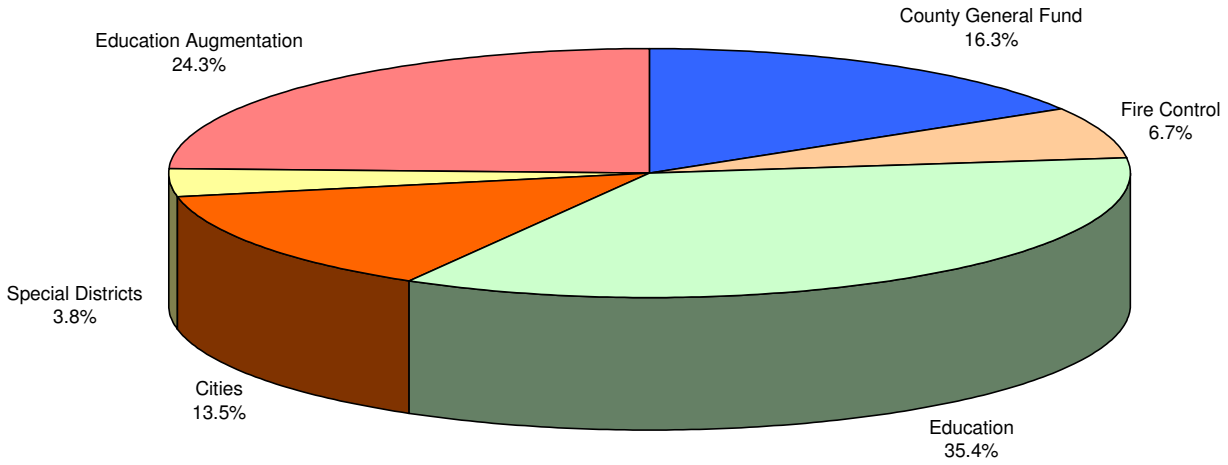
General	$55,539,886
Public Protection	125,031,709
Public Ways & Facilities	39,782,364
Health & Sanitation	62,144,925
Public Assistance	151,646,383
Education	3,130,761
Recreation & Cultural Services	2,392,051
Debt Service	9,652,586
Reserves & Designations	12,530,249
Contingencies	5,650,000
Subtotal	$467,500,914
Enterprise & I.S.F. Funds	115,760,925 (1)
Total	$583,261,839

TO BE FINANCED BY: FUND BALANCE & REVENUE AVAILABLE:

Non-Enterprise Funds	$386,326,926
Enterprise & I.S.F. Funds	115,760,925
Subtotal	$502,087,851
Taxes	81,173,988
Total	$583,261,839

(1) Includes Accruals for Depreciation and Amortization $ 3,166,274

YOUR PROPERTY TAX DOLLARS
2007-2008



PROPERTY TAX DISTRIBUTION

County General Fund	$32,867,884
Fire Control	13,442,380
Education	71,381,100
Cities	27,285,152
Special Districts	7,705,739
Education Augmentation	49,042,966
Total	$201,725,221

EDUCATION AUGMENTATION FUND DISTRIBUTION

Cities & Counties	
Vehicle License Fee Swap	$43,283,185
Sales Tax Swap	5,759,781
Total	$49,042,966

THIS CHART IS BASED UPON THE ASSESSOR'S OFFICIAL ASSESSMENT ROLL OF JANUARY 1, 2007 AND DOES NOT INCLUDE ROLL CHANGES, CORRECTIONS AND ADDITIONAL ASSESSMENTS PROCESSED THROUGHOUT THE YEAR.

EXCLUDED: SUPPLEMENTAL TAXES, DELINQUENT PROPERTY TAXES, AND BONDED INDEBTEDNESS

INCLUDED: STATE REVENUE AUGMENTATION FUND

ESTIMATED - FINAL TAX DATA NOT AVAILABLE.

ORGANIZATIONAL STRUCTURE

DIRECTORY OF COUNTY OFFICIALS

Elected

Board of Supervisors

District One	John Pedrozo
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

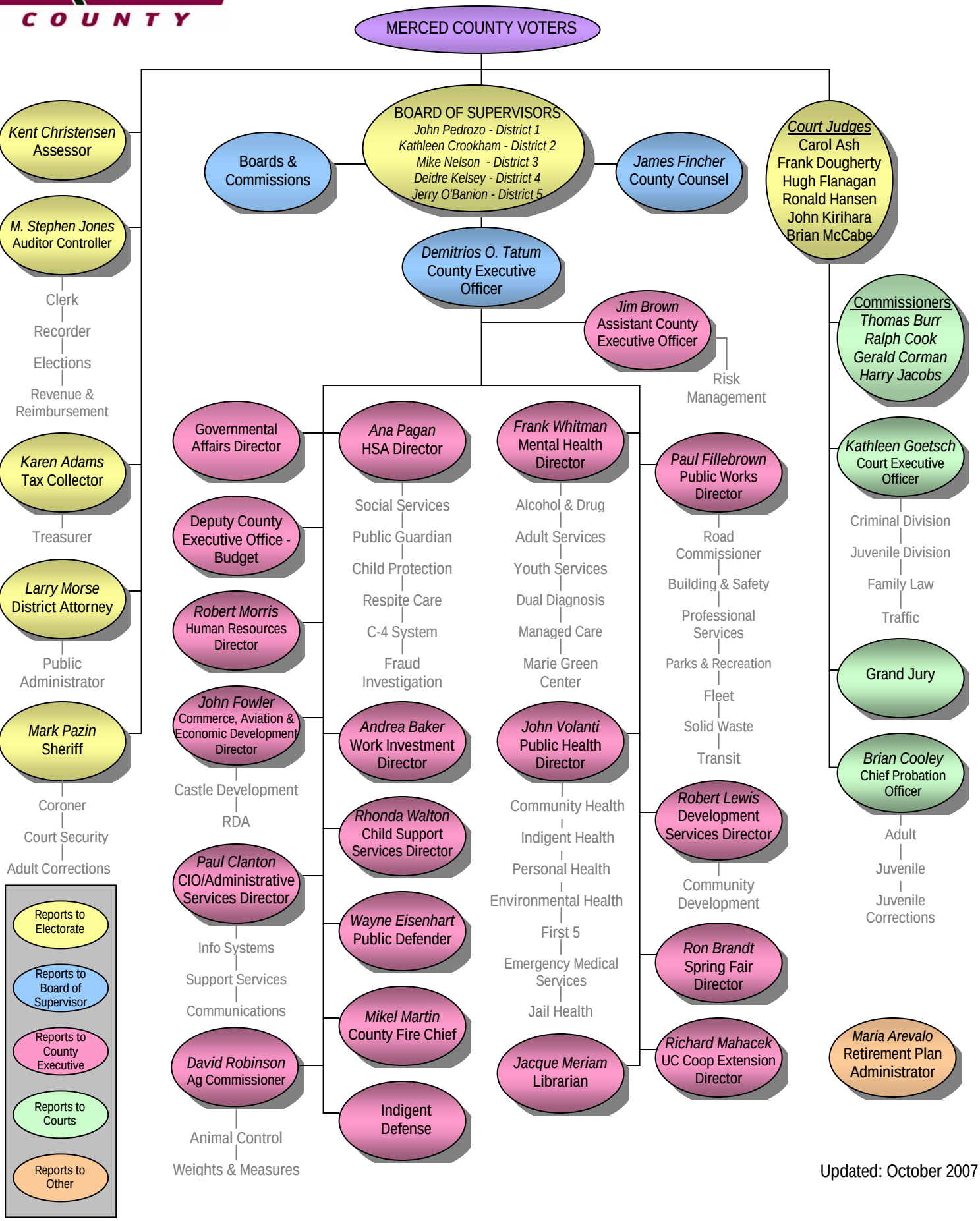
Presiding Judge	John D. Kirihara
	Frank Dougherty
	Hugh M. Flanagan
	Ronald W. Hansen
	Brian McCabe

Assessor	Kent Christensen
Auditor-Controller-Recorder-Clerk	M. Stephen Jones
District Attorney	Larry D. Morse II
Sheriff-Coroner	Mark N. Pazin
Treasurer-Tax Collector	Karen D. Adams

Appointed

Agricultural Commissioner-Director of Weights and Measure-Animal Control	David A. Robinson
Director of Commerce, Aviation and Economic Development	John F. Fowler
Chief Probation Officer	Brian L. Cooley
Child Support Services Director	Rhonda L. Walton
County Counsel	James N. Fincher
County Director Cooperative Extension	Richard Mahacek
County Executive Officer	Demitrios Tatum
County Fire Chief	Mikel Martin
County Director of Administrative Services/Chief Information Officer	Paul D. Clanton
County Librarian	Jacque Meriam
Development Services Director	Robert A. Lewis
Human Services Agency Director-Public Guardian-Conservator	Ana Pagan
Mental Health Director	Troy Dean Fox
Merced County Spring Fair Manager	Ron L. Brandt
Public Defender	Wayne A. Eisenhart
Public Health Director	John Volanti
Public Works Director-Road Commissioner	Paul A. Fillebrown
Workforce Investment Director	Andrea T. Baker

ORGANIZATIONAL CHART

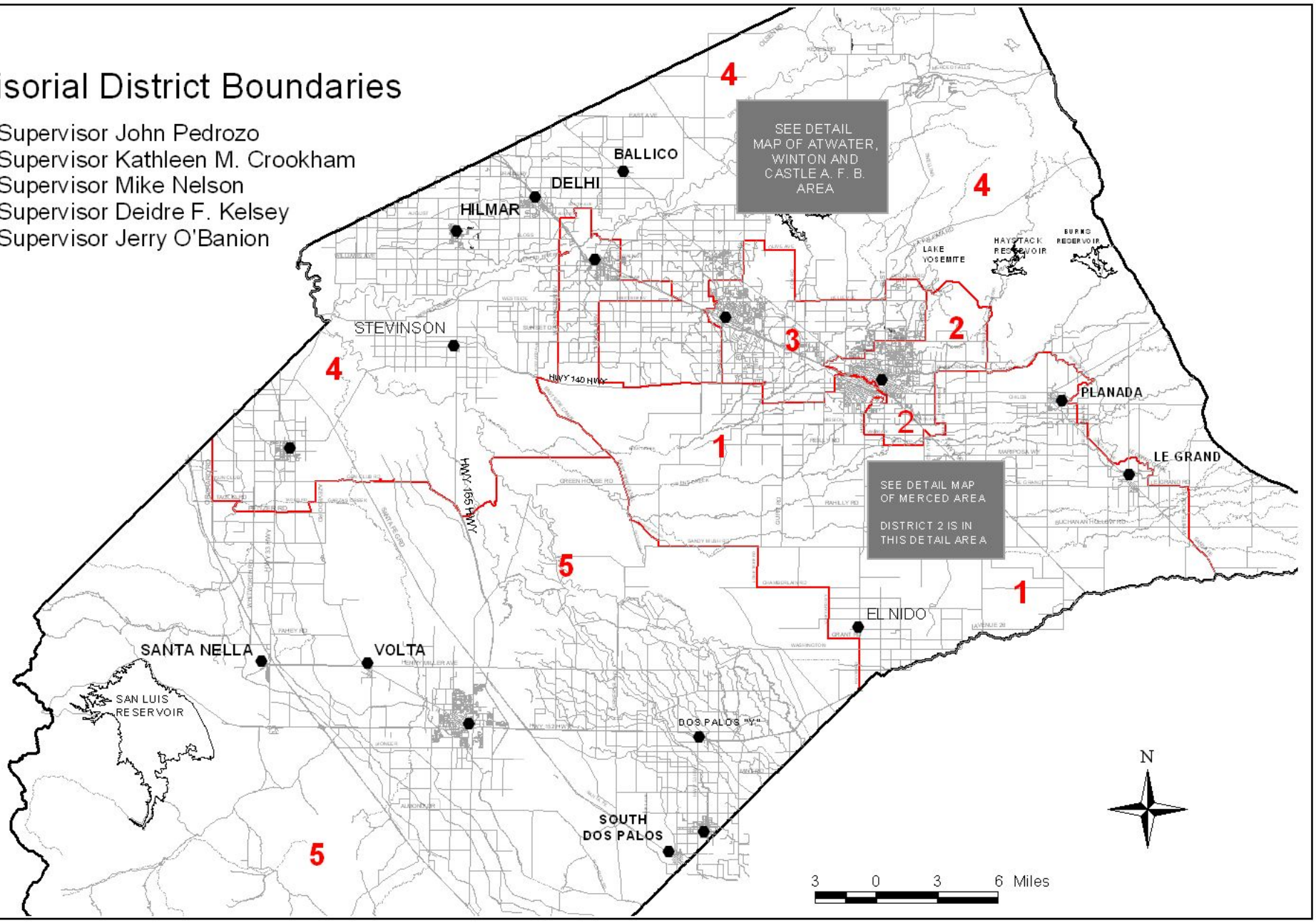


Updated: October 2007

COUNTY PROFILE AND DISTRICT MAP

Supervisorial District Boundaries

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



Profile

Form of Government

Merced County Seat was established April 19, 1855. It is a general law county and a political subdivision of the State of California. The County must operate within the provision of the California State law.

Board of Supervisors

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. The chairperson is elected annually to preside over the Board meetings and exercise leadership for the Board.

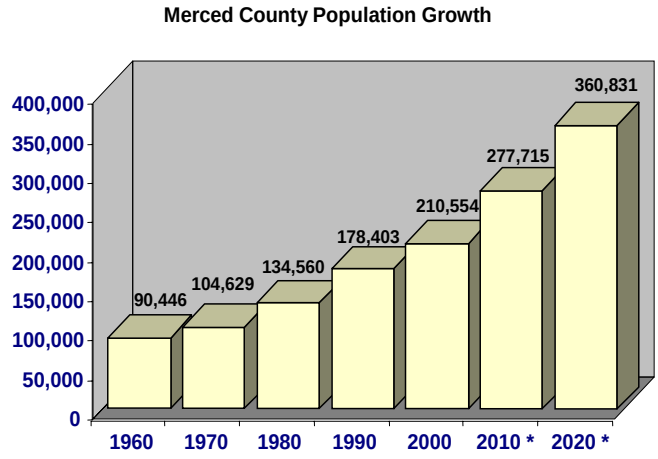
District	*Supervisor*	*Year Term Expires*
One	John Pedrozo	2007
Two	Kathleen M. Crookham	2007
Three	Mike Nelson	2010
Four	Deidre F. Kelsey	2007
Five	Jerry O'Banion	2010

Administration and Management

The Board of Supervisors (BOS) is the governing body for the County of Merced. The general powers of the BOS are outlined in Government Code 25200. The County Executive Officer is appointed by the BOS and is exclusively responsible to the BOS for the general administration of Merced County. The County has twenty-four departments responsible for all county operations. There are five elected senior executives: Assessor, Auditor-Controller-Recorder-Clerk, District Attorney-Public Administrator, Sheriff-Coroner, and Treasurer-Tax Collector. The remaining senior executives are appointed by the County Executive Officer and must be confirmed by the BOS.

General Information

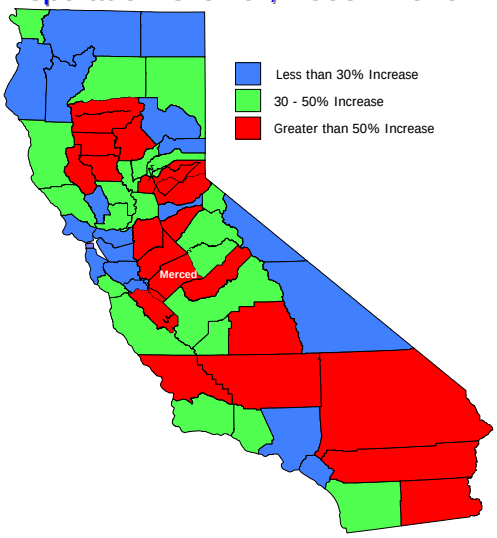
Merced County is located in the heart of California's central valley, the agricultural hub of the state. The County's abundant flat land and nearby sources of water support the local agricultural economy. The County geography spans from the coastal ranges to the foothills of the Sierra Nevada, and occupies approximately 1,929 square miles. Merced County has a culturally diverse population and is the home to the University of California Merced. The UC's 10th campus was opened in the fall of 2005 and incorporates state-of-the-art technologies and vast potential for scientific, environmental, and medical advancements.



The 2000 Census showed Merced County population at 210,554. As of January, 2007 the California Department of Finance had the population for Merced County at 251,510, a 16% increase since the 2000 census. The chart depicts the population growth for Merced County over the last 50 years, with a projection from the California Department of Finance for the years 2010 to 2020.

*** Data from California Department of Finance; all other numbers from US Census**

Population Growth, 2000 - 2020



Merced County Population
(California Department of Finance)

	2000 Census	2007 Estimate
Atwater	23,113	27,618
Dos Palos	4,581	4,899
Gustine	4,698	5,152
Livingston	10,473	13,287
Los Banos	25,869	35,211
Merced	63,893	79,715
Unincorporated	77,927	85,628
Total County of Merced	210,554	251,510

Merced County Demographics

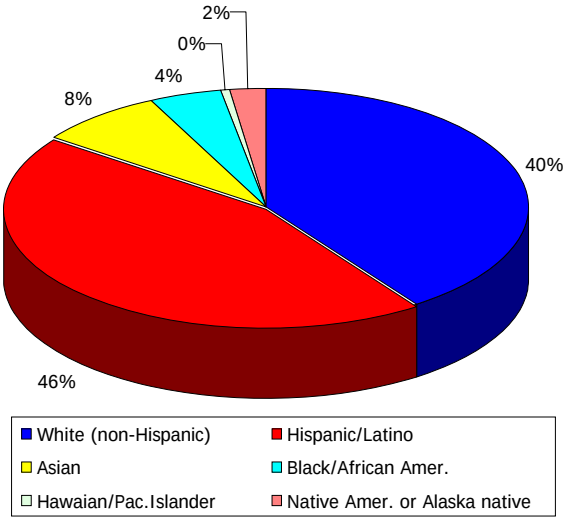
Merced County's population is very diverse.

The pie chart to the right reflects the ethnic breakdown of the County.

Anglos and Latinos are the largest racial/ethnic groups within the County, but there is a substantial Asian American population.

Of particular note, the year of 2000 Census showed that Hispanics are the most populace race in the County. This is the first official census to record the Hispanic population as the majority ethnicity in Merced County, and highlights the depth of the diversity in the County.

Ethnic Percentages



Demographic Percentages at a Glance

	County	% of Total	State	% of Total	Nation	% of Total
Total Pop.	210,554	100.00%	33,871,648	100.00%	281,421,906	100.00%
Male	104,931	49.84%	16,874,892	49.82%	138,053,563	49.06%
Female	105,623	50.16%	16,996,756	50.18%	143,368,343	50.94%
Under 5 years	18,693	8.88%	2,486,981	7.34%	19,175,798	6.81%
5-19 years	61,069	29.00%	7,747,590	22.87%	61,297,467	21.78%
20-64 years	110,788	52.62%	20,041,419	59.17%	165,956,888	58.97%
65 & over	20,004	9.50%	3,595,658	10.62%	34,991,753	12.43%
White (non-hispanic)	85,585	40.65%	15,816,790	46.70%	194,552,774	69.13%
Hispanic/Latino	95,466	45.34%	10,966,556	32.38%	35,305,818	12.55%
Asian	16,841	8.00%	4,155,685	12.27%	11,898,828	4.23%
Black/African Amer.	9,418	4.47%	2,513,041	7.42%	36,419,434	12.94%
Hawaian/Pac.Islander	1,061	0.50%	221,458	0.65%	874,414	0.31%
Native Amer. or Alaska native	4,751	2.26%	627,562	1.85%	4,119,301	1.46%

Source: US Census 2000

County Updates

The new Merced County Fire Station, "Station 82" at Highway 140 & Gurr Road was completed in February, 2007, and the official dedication ceremony was held March 8, 2007. The 3,600 square foot facility serves the Beachwood, Franklin and McSwain communities. The building is designed to hold two pieces of fire equipment and two full-time firefighters, as well as a company of per-call firefighter employees.

On December 19, 2006, eleven years since the closure of Castle Air Force Base, the Board of Supervisors accepted all 1,913.25 acres from the U.S. Air Force. The County refurbished the airport control tower and it became operational on January 30, 2007. Castle Airport, some 1,360 acres, is now a fully certified commercial airport. The balance of property is being redeveloped into a modern business park setting for new development.

The new Merced County Courthouse was fully completed and in use in April 2007. The official Grand Opening ceremony was held on June 8, 2007. The 57,900 square foot two story building has six courtrooms, and also contains several confidential conference rooms and jury deliberation areas. The Courthouse is also designed with enhanced safety features such as an underground tunnel for transporting inmates to and from courtrooms, providing additional protection for the public and inmates.

COUNTY BUDGET SCHEDULES

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of County Budget
For the Fiscal Year 2007-2008

County Budget Form
Schedule 1
Final

County Funds (1)	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2007 (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	41,110,928	0	323,058,762	364,169,690	356,170,672	7,999,018	364,169,690
Road	(337,561)	0	40,119,925	39,782,364	39,782,364	0	39,782,364
Affordable Housing Program	98,378	0	724,462	822,840	822,840	0	822,840
Child Support Services	(346,853)	600,000	10,504,221	10,757,368	10,757,368	0	10,757,368
Sheriff Inmate Welfare	214,483	0	866,684	1,081,167	1,081,167	0	1,081,167
Merced County Redevelopment Agency	0	0	581,710	581,710	581,710	0	581,710
First 5 Merced County	1,332,531	1,993,645	6,202,864	9,529,040	9,529,040	0	9,529,040
Spring Fair	13,363	0	1,264,358	1,277,721	1,277,721	0	1,277,721
Fish and Game	(1,788)	0	21,388	19,600	19,600	0	19,600
Medical Assistance Program	64,098	346,037	6,020,682	6,430,817	6,430,817	0	6,430,817
SCEAP	(148,234)	0	403,780	255,546	255,546	0	255,546
Workforce Investment	(8,180)	0	3,034,550	3,026,370	3,026,370	0	3,026,370
Debt Service	4,539,456	2,873,851	3,085,635	10,498,942	8,967,586	1,531,356	10,498,942
Capital Projects	(5,782,980)	707,292	7,054,113	1,978,425	1,780,000	198,425	1,978,425
Fire Control	3,938,844	0	13,350,470	17,289,314	14,487,864	2,801,450	17,289,314
Grand Total	44,686,485	6,520,825	416,293,604	467,500,914	454,970,665	12,530,249	467,500,914

Appropriation Limit	$	532,634,295
Appropriation Subject to Limitation	$	125,877,289

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2007

County Budget Form
Schedule 2
Final

County Funds (1)	Fund Balance (Per Auditor) As Of June 30, 2007 Actual (2)	Less: Fund Balance - Reserved/Designated June 30			Fund Balance Unreserved/ Undesignated June 30, 2007 Actual (6)
		Encumbrances (3)	General And Other Reserves (4)	Designations (5)	
General	93,434,289	35,621,001	16,702,360		41,110,928
Road	3,481,503	3,225,365	593,699		(337,561)
Affordable Housing Program	119,290	20,912	0		98,378
Child Support Services Agency	259,482	6,035	600,300		(346,853)
Sheriff Inmate Welfare	455,198	199,395	41,320		214,483
Merced County Redevelopment Agency	0	0	0		0
First 5 Merced County	12,717,503	3,142,173	8,242,799		1,332,531
Spring Fair	25,854	12,191	300		13,363
Fish and Game	29,529	31,317	0		(1,788)
Medical Assistance Program	462,789	52,654	346,037		64,098
SCEAP	30,034	178,268	0		(148,234)
Workforce Investment	19,260	27,440	0		(8,180)
Debt Service	13,866,431	0	9,326,975		4,539,456
Capital Projects	12,876,861	17,730,091	929,750		(5,782,980)
Fire Control	11,942,655	6,089,605	1,914,206		3,938,844
Grand Total	149,720,678	66,336,447	38,697,746	0	44,686,485

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Details of Provisions For Reserves/Designations
(With Supplemental Data Affecting Reserve/Designations Balances)
For the Fiscal Year 2007-2008

County Budget Form
Schedule 3
Final

Description (1)	Reserves/ Designations Balance As Of 6/30/2007 (2)	Amount Made Available For Financing By Cancellation: Recommended (3)	Amount Made Available For Financing By Cancellation: Approved/ Adopted By The Board Of Supervisors (4)	Increased or New Reserves/Designations To Be Provided In Budget Year: Recommended (5)	Increased or New Reserves/Designations To Be Provided In Budget Year: Approved/ Adopted By The Board Of Supervisors (6)	Total Reserves/ Designations For Budget Year (7)	Fund (8)
General Fund							
Reserve for economic uncertainty	8,750,000			1,500,000	1,500,000	10,250,000	
Reserve for litigation	675,000					675,000	
Reserve for payroll & benefits	6,145,982			1,499,018	1,499,018	7,645,000	
Reserve for prepaid expenses	103,607					103,607	
Reserve for loans	900,029					900,029	
Reserve for imprest cash	9,409					9,409	
Reserve for inventories	118,333					118,333	
Reserve for Capital Projects				5,000,000	5,000,000	5,000,000	
General Fund Total	16,702,360			7,999,018	7,999,018	24,701,378	1010
Road Fund							
Reserve for imprest cash	50					50	
Reserve for inventories	593,649					593,649	
Road Fund Total	593,699					593,699	1020
Child Support Services							
Reserve for imprest cash	300					300	
Reserve for loans	600,000	600,000	600,000				
Child Support Services Total	600,300	600,000	600,000			300	1075
Sheriff Inmate Welfare Fund							
Reserve for inventory	41,320					41,320	
Sheriff Inmate Welfare Total	41,320					41,320	1240
First 5 Merced County Fund							
General reserve	8,242,799	1,993,645	1,993,645			6,249,154	
First 5 Merced County Total	8,242,799	1,993,645	1,993,645			6,249,154	1500
Spring Fair Fund							
Reserve for imprest cash	300					300	
Spring Fair Total	300					300	1505
Medical Assistance Program							
General Reserve	346,037	346,037	346,037				
Medical Assistance Program Total	346,037	346,037	346,037				1515
Debt Service Funds							
General reserve	9,326,975	2,873,851	2,873,851	1,531,356	1,531,356	7,984,480	
Debt Service Total	9,326,975	2,873,851	2,873,851	1,531,356	1,531,356	7,984,480	1795-1807
Capital Projects Funds							
General reserve	929,750	707,292	707,292	198,425	198,425	420,883	
Capital Projects Total	929,750	707,292	707,292	198,425	198,425	420,883	1794, 1808-1816
Fire Control Fund							
General Reserve	1,150,000			1,000,000	1,000,000	2,150,000	
Equipment Reserve	764,206			301,450	301,450	1,065,656	
Facilities Reserve				1,500,000	1,500,000	1,500,000	
Fire Control Total	1,914,206			2,801,450	2,801,450	4,715,656	1320
Grand Total	38,697,746	6,520,825	6,520,825	12,530,249	12,530,249	44,707,170	

State Controller
County Budget Act
(1985)

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 2007-2008

County Budget Form
Schedule 4
Final

Description (1)		Actual 2005-2006 (2)	Actual 2006-2007 (3)	Recommended 2007-2008 (4)	Approved/ Adopted By The Board Of Supervisors 2007-2008 (5)
Summarization By Source					
Current Secured Property Tax		32,088,514	40,593,938	40,181,151	40,362,049
Current Unsecured Property Tax		2,264,322	2,280,246	2,281,586	2,281,586
Taxes - Other Than Current Property		40,990,762	41,159,146	38,770,452	38,530,353
Licenses and Permits		5,146,977	4,374,942	4,880,205	4,688,958
Fines, Forfeitures, and Penalties		9,547,739	10,582,082	7,312,590	12,159,173
Use of Money and Property		7,391,541	10,773,889	6,380,410	6,749,887
Aid From Other Governmental Agencies		205,191,626	220,335,872	257,129,208	261,808,811
Charges For Current Services		33,602,737	35,536,550	40,230,787	40,141,776
Other Revenues		17,532,129	30,523,320	7,785,736	9,571,011
Cancellation of Reserves				2,715,208	6,520,825
Grand Total		353,756,347	396,159,985	407,667,333	422,814,429
Summarization By Fund					
General	1010	285,201,171	303,379,820	322,413,369	323,058,762
Road	1020	13,042,455	17,710,543	38,908,965	40,119,925
Affordable Housing Program	1060	0	921,404	840,000	724,462
Child Support Services Agency	1075	9,352,042	9,097,147	10,324,333	11,104,221
Sheriff Inmate Welfare	1240	940,262	963,264	1,130,318	866,684
Merced County Redevelopment Agency	1400	0	0	0	581,710
First 5 Merced County	1500	4,592,314	5,103,944	4,942,852	8,196,509
Spring Fair	1505	1,022,585	1,008,691	1,116,732	1,264,358
Fish and Game	1510	21,116	14,680	19,600	21,388
Medical Assistance Program	1515	4,531,318	5,061,870	5,935,026	6,366,719
SCEAP	1520-39, 1600-22	313,560	386,366	255,546	403,780
Workforce Investment	1580-85	2,583,573	2,235,521	3,026,370	3,034,550
Debt Service	1795-1807	10,510,418	11,553,665	4,847,134	5,959,486
Capital Projects	1794, 1808-16	8,012,429	23,357,758	1,757,292	7,761,405
Fire Control	1320	13,633,104	15,365,312	12,149,796	13,350,470
Grand Total		353,756,347	396,159,985	407,667,333	422,814,429

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

SOURCE CLASSIFICATION (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2007-2008 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
91000 TAXES					
91010 PROPERTY-TAXES-CURRENT SECURED	22,151,698	28,911,228	30,140,000	30,316,698	
	9,936,816	11,682,710	10,041,151	10,041,151	1320
	0	0	0	4,200	1400
91020 PROPERTY-TAXES-CURRENT UNSECURED	1,642,790	1,638,437	1,660,000	1,660,000	
	621,532	641,809	621,586	621,586	1320
91034 PROP TAX IN LIEW OF VEH LIC FEES	22,208,036	25,286,270	25,600,000	25,600,000	
91035 IN LIEU LOCAL SALES & USE TAX REV	1,322,427	2,020,592	1,322,000	1,322,000	
91036 PROPERTY TAX SWAP FOR POPULATION	123,208	0	0	0	
91040 PROPERTY-TAXES-PRIOR UNSECURED	40,338	9,477	40,300	40,300	
	17,157	3,984	13,313	13,313	1320
91060 SALES AND USE TAX	5,704,238	5,161,979	5,220,000	5,220,000	
91062 SALES & USE TAX-LOCAL TRANS FUNDS	922,254	1,944,040	850,000	609,101	1020
91092 OTHER TAXES-TRANSFER TAX	2,295,617	1,194,781	1,500,000	1,500,000	
91093 OTHER TAXES-MOTEL TAX	367,206	422,233	409,839	409,839	
91097 OTHER TAXES-SUPPLEMENTAL TAXES	6,528,362	4,135,780	3,390,000	3,390,000	
	1,461,919	980,010	425,000	425,000	1320
	0	0	0	800	1400
TOTAL	75,343,598	84,033,330	81,233,189	81,173,988	
92000 LICENSES AND PERMITS					
92100 ANIMAL LICENSES	77,846	75,092	100,000	100,000	
92120 CONSTRUCTION PERMITS	2,284,295	1,406,926	1,944,009	1,752,762	
	65,690	61,671	60,000	60,000	1020
92140 ZONING PERMITS	61,282	40,073	68,966	68,966	
92150 FRANCHISES	1,445,166	1,567,915	1,340,000	1,340,000	

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

SOURCE CLASSIFICATION (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2007-2008 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
92000 LICENSES AND PERMITS					
92151 FRANCHISES-SOLID WASTE	392,733	478,489	515,838	515,838	
92160 OTHER LICENSES & PERMITS	508,626	458,518	543,251	543,251	
	49,677	49,840	48,000	48,000	1020
92161 ADMINISTRATIVE PERMITS	47,378	30,766	43,141	43,141	
92162 MARRIAGE LICENSES	102,208	84,757	101,000	101,000	
92163 OTHER LICENSES & PERMITS-SHERIFF	39,207	47,647	30,000	30,000	
92164 OTHER LIC & PERMITS-DANCE PERMITS	1,175	1,350	1,000	1,000	
92167 LIVE SCAN-DOJ PROCESSING	71,694	71,898	85,000	85,000	
TOTAL	5,146,977	4,374,942	4,880,205	4,688,958	
93000 FINES FORFEITS AND PENALTIES					
93100 FINES FORFEITS AND PENALTIES	138,066	128,505	168,750	168,750	
93101 FORFEITED PROPERTY-NARCOTIC CASES	14,164	30,770	30,000	30,000	
93170 VEHICLE CODE FINES	2,883,750	2,824,425	2,600,000	2,600,000	
93173 VEHICLE CODE FINES-CITATIONS	307	27,440	22,500	22,500	
93174 VEHICLE CODE FINES-REGISTRATION	0	45,443	139,000	139,000	
93180 OTHER COURT FINES	186,717	169,370	205,389	205,389	
	20,152	13,264	19,200	20,988	1510
	328,724	559,256	567,419	567,419	1515
93181 COUNTY SHARE-CITY FINES	91,266	102,659	80,000	80,000	
93185 COURTS CONSTRUCTION ASSESSMENTS	400,000	400,000	400,000	400,000	
	389,495	403,581	360,532	257,949	1802
	3,850,000	250,000	0	1,445,049	1812
93187 COURTS CIVIL ASSESSMENTS	310,000	310,000	310,000	310,000	1802
93190 FORFEITURES & PENALTIES	98,467	34,300	0	0	

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

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93000 FINES FORFEITS AND PENALTIES					
93200 PENALTY & COST ON DELINQUENT TAXES	517,231	343,069	294,000	294,000	
93201 PENALTY AND COST - TEETER	292,293	4,740,000	1,240,000	1,240,000	
93202 PROPERTY TAX REDEMPTION FEE	0	0	35,000	35,000	
93310 PROCEEDS FROM TOBACCO JUDGEMENT	0	0	0	730,000	1808
	0	200,000	800,000	1,072,329	1815
93320 TOBACCO SECURITIZATION	27,107	0	40,800	40,800	
	0	0	0	2,500,000	1815
TOTAL	9,547,739	10,582,082	7,312,590	12,159,173	
94000 USE OF MONEY AND PROPERTY					
94200 INTEREST	4,315,611	6,664,541	4,015,000	4,015,000	
	30,167	134,815	130,000	130,000	1020
	0	11,486	0	0	1060
	33,663	44,968	35,000	35,000	1075
	15,536	19,714	12,000	12,000	1240
	204,216	414,630	250,000	250,000	1320
	400,093	591,289	0	300,000	1500
	1,732	2,342	2,000	2,000	1505
	964	1,416	400	400	1510
	35,254	28,569	34,000	34,000	1515
	0	0	300	300	1526
	0	0	500	500	1528
	0	0	100	100	1529
	0	657	0	0	1531
	0	575	0	0	1532

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

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94000 USE OF MONEY AND PROPERTY					
	1,273	4,692	0	0	1533
	288	1,121	0	0	1534
	2	0	0	0	1536
	126	110	0	0	1600
	6-	0	0	0	1601
	552	277-	0	0	1602
	344	125-	0	0	1603
	32	17	0	0	1604
	0	1	0	0	1610
	0	1	0	0	1617
	0	1,795	0	0	1618
	0	436	0	0	1619
	1,035	2,637	0	0	1796
	158	234	0	0	1797
	267,594	448,836	0	0	1799
	3,043	1,391	0	0	1802
	595,356	620,872	500,000	524,000	1804
	102,365	105,808	0	0	1807
	1,073	57,826	0	0	1810
	21,403	31,019	0	0	1811
	23,301	39,624	0	0	1812
	4,115	9,137	0	0	1813
	27,193	37,514	0	0	1814
	0	63,850	0	0	1815

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

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94000 USE OF MONEY AND PROPERTY					
	0	14,931	0	0	1816
94203 INTEREST & INV. INCOME-TOBACCO	76,043	33,449	75,000	75,000	
94210 RENTS & CONCESSIONS	179,792	188,142	214,897	214,897	
	0	650	0	0	1020
	1	0	1	1	1320
	105,814	119,656	118,681	118,681	1505
94211 INTERIM RENTALS	7,756	0	7,756	7,756	
	196,445	259,808	237,945	259,945	1505
94212 OTHER CONCESSIONS	28,270	12,525	0	0	
	330,752	339,417	336,000	273,851	1240
	276,151	338,304	281,630	367,256	1505
94213 RENTS-TOWER	27,794	46,514	49,200	49,200	
94216 HYDRO PLANT COMMISSION	76,240	78,972	80,000	80,000	
TOTAL	7,391,541	10,773,889	6,380,410	6,749,887	
95000 AID FROM OTHER GOVT AGENCIES					
95251 ADMINISTRATION & ENGINEERING	20,004	20,004	20,000	20,000	1020
95252 2104 - 20% SELECT SYSTEM	2,237,833	2,250,097	2,244,000	2,244,000	1020
95254 2106 - HIGHWAY USERS TAX	592,151	587,273	711,500	711,500	1020
95256 SEC 2105-PROP III	1,847,795	1,853,726	1,757,000	1,757,000	1020
95257 WASHED STATE MATCHING FUNDS	100,000	0	100,000	200,000	1020
95260 STATE MOTOR VEHICLE IN-LIEU TAX	0	156,685	0	0	
95261 ST MOTOR VEH-IN LIEU TAX REALIGN	7,697,739	8,030,427	7,596,525	7,596,525	
	2,942,117	2,774,430	2,789,001	3,199,657	1515
95280 STATE-OTHER	18,800	23,980	33,000	33,000	

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

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95000 AID FROM OTHER GOVT AGENCIES					
95281 STATE AID-PUBLIC SAFETY SERVICE	11,969,205	12,785,377	12,500,000	12,800,000	
95300 STATE-PUBLIC ASSISTANCE ADMIN	14,110,410	14,318,340	15,756,550	14,881,311	
95310 STATE-AID FOR PUBLIC ASSISTANCE	27,339,173	26,190,298	8,683,227	8,683,227	
95311 STATE AID-CHILD DEVELOPMENT	9,483	17,192	52,173	52,173	
95313 STATE AID-CHILD ABUSE & NEGLECT	133,523	68,235	94,719	94,719	
95314 STATE AID-MENTAL HEALTH PROP 36	1,573,266	1,287,695	744,158	470,450	
95315 STATE AID-MENTAL HLTH PROP 36 OTP	0	3,132	417,822	417,822	
95321 PUBLIC ASSISTANCE-REALIGNMENT	10,328,723	9,420,006	10,155,074	10,155,074	
95322 MENTAL HEALTH-REALIGNMENT	6,734,619	7,418,933	6,747,477	7,825,935	
95323 HEALTH REALIGNMENT	1,319,030	1,334,714	1,367,401	1,367,401	
	1,079,206	1,011,182	1,031,548	1,031,548	1515
95330 STATE HEALTH ADMINISTRATION	1,022,927	541,010	1,480,180	1,480,180	
95334 HEALTH-ATS	16,315	15,144	28,800	28,800	
95340 STATE AID FOR CRIPPLED CHILDREN	201,284	33,163	610,516	610,516	
95360 STATE AID FOR MENTAL HEALTH	228,587	324,927	51,671	51,671	
95361 STATE AID FOR DRUG COURT	359,157	511,332	472,690	472,690	
95362 STATE AID MHSA-PROP 63	2,097,510	1,989,843	3,580,600	3,967,704	
95363 STATE AID FOR MH-MHSA PLANNING	125,450	0	0	0	
95366 STATE AID FOR MH-PERINATAL	200,056	208,754	208,754	208,754	
95367 STATE AID FOR MH-ALCOHOL AND DRUG	57,809	50,875	55,497	55,497	
95370 STATE AID FOR TUBERCULOSIS CONTROL	33,973	21,662	33,082	33,082	
95380 STATE OTHER AID FOR HEALTH	164,673	154,283	277,618	277,618	
95381 STATE MCH & CIA PROJECTS	738,020	1,015,907	733,675	733,675	
95383 STATE MANAGED CARE	2,294,416	2,376,093	2,447,375	2,447,375	

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

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95000 AID FROM OTHER GOVT AGENCIES					
95386 STATE CHILD HEALTH & DISABILITY	301,212	322,714	783,612	783,612	
95388 STATE PROP 10 TOB TAX	276,999	257,711	406,491	406,491	
	4,067,221	4,512,529	4,942,852	5,842,038	1500
	0	0	80,080	80,080	1515
95389 STATE PROP 99	27,454	198,188	155,000	155,000	
	0	49,364	71,622	71,622	1515
	0	0	87,312	87,312	1526
	0	0	5,122	5,122	1527
	0	0	131,874	131,874	1528
	0	0	29,838	29,838	1529
	0	135,780	0	26,997	1531
	0	56,500	0	13,322	1532
	120,890	10,984	0	0	1533
	27,357	2,481	0	0	1534
	0	10,100	0	0	1536
	0	11,228	0	0	1600
	131,880	0	0	0	1602
	29,838	0	0	0	1603
	0	852	0	0	1604
	0	0	0	87,356	1610
	0	0	0	8,073	1617
	0	120,879	0	9,901	1618
	0	27,357	0	2,585	1619
95390 STATE AID FOR AGRICULTURE	1,589,613	1,563,604	1,643,818	1,643,818	

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

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95000 AID FROM OTHER GOVT AGENCIES					
95400 STATE AID FOR CIVIL DEFENSE	16,238	0	77,055	77,055	1320
95410 STATE AID FOR CONSTRUCTION	557,799	43,549	0	0	
	227,789	131,729	1,260,900	1,260,900	1020
	105,968	54,266	193,126	193,126	1505
	0	3,242,245	0	0	1812
95413 STATE AID FOR DESIGN TCRP/RIP	0	132,956	6,697,146	6,697,146	1020
95415 STATE AID FOR CONSTRUCTION-UC	11,567	0	64,384	64,384	1020
95430 STATE AID FOR COUNTY FAIRS	150,000	150,000	150,000	190,000	1505
95450 STATE AID FOR VETERANS AFFAIRS	36,568	40,747	36,000	36,000	
95460 STATE HOMEOWNERS PROP TAX RELIEF	380,026	382,839	360,000	360,000	
	160,962	157,453	160,960	160,960	1320
95470 STATE-OPEN SPACE SUBVENTION	1,412,597	1,416,936	1,416,000	1,416,000	
95485 STATE AID INS FRAUD	82,427	128,713	210,559	278,517	
95490 STATE OTHER	7,419,560	8,109,274	10,982,694	11,597,917	
	144,027	5,370	10,000	100,677	1075
	0	0	20,000	20,000	1320
	0	0	336,356	336,356	1515
	1,787,739	1,322,115	1,308,128	1,308,127	1581
	531,752	580,608	693,121	687,983	1582
	264,082	314,560	496,121	508,554	1583
	0	18,133	0	0	1584
95491 STATE EXTRADITION REIMBURSEMENT	0	5,024	12,000	12,000	
95492 STATE C.O.P.S. FUNDING	802,380	1,082,688	1,112,324	1,112,324	
95493 STATE GAS TAX REFUND	6,010	2,946	5,000	5,000	1020

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

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95000 AID FROM OTHER GOVT AGENCIES					
95494 STATE-AB 2928	1,117,214	2,941,690	1,400,000	1,400,000	1020
95495 STATE CHILD SUPPORT	3,004,028	3,065,968	3,487,693	3,420,297	1075
95496 STATE OES/OCJP GRANT FUNDS	800,680	638,606	859,970	854,393	
95498 STATE MANDATED COSTS	601,261	1,080,499	570,959	570,959	
	0	142	0	0	1320
95500 FEDERAL PUBLIC ASSISTANCE ADMIN	37,373,543	41,559,803	51,449,483	50,385,593	
95510 FEDERAL AID FOR PUBLIC ASSISTANCE	26,577,544	30,105,423	48,713,369	48,713,369	
95515 FEDERAL TANF FUNDS	249,432	0	0	0	
95530 FEDERAL AID FOR CONSTRUCTION	818,919	1,813,034	2,271,290	2,271,290	1020
95532 FEDERAL AID FOR DESIGN TEA/21	0	531,823	4,371,113	4,371,113	1020
95533 FEDERAL AID FOR CONSTRUCTION-UC	46,267	95,288	284,616	284,616	1020
95534 FEDERAL AID FOR CONST-SAFETEA HPP	0	0	1,146,000	1,146,000	1020
95560 FEDERAL GRAZING FEES	663	411	600	600	
95581 FEDERAL HEALTH ADMIN	514,131	357,470	401,036	423,395	
95582 SAMHSA GRANT	0	796,220	872,424	872,424	
95583 MENTAL HEALTH FEDERAL	0	58,230	211,213	211,213	
95591 FEDERAL IN-LIEU TAX-WILDLIFE REF	85,683	41,499	39,500	39,500	
	12,439	11,177	13,230	13,230	1320
95592 FEDERAL IN-LIEU ENTITLEMENT LAND	51,179	50,847	50,000	50,000	
95600 FEDERAL OTHER	6,712,806	7,068,473	7,638,028	8,094,493	
	0	847,718	800,000	684,462	1060
	772,513	1,152,291	0	1,200,674	1320
	0	0	529,000	529,886	1584
95604 FEDERAL FAMILY SUPPORT	6,161,148	5,970,560	6,789,640	6,946,247	1075

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

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95000 AID FROM OTHER GOVT AGENCIES					
95607 FEDERAL DRUG COURT	46,950	0	0	0	
95609 STP REPLACEMENT-DIRECT	526,686	0	526,686	1,053,372	1020
95610 STP REPLACEMENT-MCAG	518,774	0	520,000	1,092,484	1020
95611 SPOUSAL ABUSE PROSECUTION PROGRAM	35,776	56,501	56,762	56,762	
95630 OTHER GOVERNMENTAL AGENCIES	553,989	616,655	79,468	79,468	
	346,792	78,403	7,326,000	7,326,000	1020
TOTAL	205,191,626	220,335,872	257,129,208	261,808,811	
96000 CHARGES FOR CURRENT SERVICES					
96600 CHARGES FOR CURRENT SERVICES	75,506	30,676	23,430	23,430	
	0	28,262	40,000	40,000	1060
	13,540	22,283	6,500	6,500	1320
96601 ENTERPRISE ZONE VOUCHERING	25,330	35,320	60,000	60,000	
96602 CHARGES FOR CURRENT SERV-BUSS SERV	840	0	0	0	
96603 CHARGES FOR CURRENT SERVICES-OTHER	1,270	1,858	10,000	10,000	
96621 IMPACT FEES	0	385,589	0	10,000	
	294,355	85,994	1,419,000	1,419,000	1020
	657,740	1,299,017	0	0	1813
96622 PARKLAND DEDICATION FEES	56,119	58,360	0	0	
96640 ASSESSMENT & TAX COLLECTION FEES	100,618	85,224	80,000	80,000	
96642 TAX ADMIN FEES-CITIES/DISTRICTS	587,508	948,410	608,017	608,017	
96643 TAX ADMIN FEES-SUPPLEMENTAL TAXES	1,170,991	819,352	649,451	649,451	
96645 AB 719 TAX ADMIN PROGRAM	233,213	420,838	310,000	310,000	
96646 AUCTION FEE REIMBURSEMENT	6,598	802	36,225	36,225	
96647 DELINQUENT COST REVENUE	57,823	94,000	0	0	

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

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96000 CHARGES FOR CURRENT SERVICES					
96648 REDEMPTION FEES	34,050	44,640	0	0	
96650 AUDITING & ACCOUNTING FEES	17,213	2,755	20,000	20,000	
96660 COMMUNICATION SERVICES	146,175	84,785	90,744	90,744	
96670 ELECTION SERVICES	222,592	110,046	97,000	97,000	
96690 LEGAL SERVICES	478,729	547,757	404,500	404,500	
96692 LEGAL SERVICES-I0ALTA EARNED	0	0	0	20,000	
96700 PERSONNEL SERVICES	4,534,838	4,301,933	5,117,913	5,117,913	
96701 PERSONNEL SERVICES-ADMINISTRATION	2,997,242	2,615,118	4,817,863	4,823,537	
96703 PERSONNEL SERVICES-TRANSPORTATION	1,742	543	1,600	1,600	
96706 PERSONNEL SERV - JUVENILE COURT	92,108	95,483	99,049	99,049	
96710 PLANNING & ENGINEERING SERVICES	362,004	197,987	264,446	264,446	
	27,395	5,021	5,000	5,000	1020
96711 PLANNING SERVICES-ENVIRONMENTAL	0	0	80,000	95,070	
96712 PLANNING SERVICES-EIR SPEC SERV	62,859	176,915	120,000	120,000	
96713 SUBDIVISION REVIEW/INSPECTION FEES	200,784	199,337	346,000	346,000	1020
96714 PLANNING ACTIVITY FEES	248,388	136,223	135,000	135,000	1020
96715 PLANNING SERVICES-COMM PLANS	203,524	169,779	334,000	334,000	
96716 FLOOD PLAIN ADMINISTRATION FEES	33,255	10,025	20,000	10,000	
96717 WILLIAMSON ACT CONTRACTS	0	0	520	520	
96718 LAFCO SERVICES	17,349	99,567	65,000	65,000	
96730 AGRICULTURE SERVICES	208,058	210,105	220,450	220,450	
96731 WEIGHTS & MEASURES FEES	96,317	160,554	173,600	173,600	
96740 CIVIL PROCESSING SERVICE	179,743	175,281	181,440	181,440	
96743 CIVIL PROCESSING SERV-VEH EQUIP	54,000	54,000	54,000	54,000	

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

SOURCE CLASSIFICATION (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2007-2008 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
96000 CHARGES FOR CURRENT SERVICES					
96744 CIVIL PROCESSING SERV-POC/SERV FEE	8,000	8,000	8,000	8,000	
96749 COURT APPOINTED COUNSEL FEE	342	106	100	100	
96750 COURT FEES AND COSTS	671,932	351,988	671,275	527,020	
96751 CLERKS FEES	96,778	98,322	70,000	70,000	
96754 PASSPORTS	60,930	97,080	74,500	74,500	
96757 CIVIL SUITS	187,900	0	100	100	
96761 ESTATE FEES-PUBLIC ADMINISTRATOR	56,478	27,638	25,000	25,000	
96762 ESTATE FEES-PUBLIC GUARDIAN	31,906	39,757	40,000	40,000	
96770 HUMANE SERVICES	243,127	201,251	291,000	291,000	
96771 SPAY/NEUTER SURGERY	0	27,551	45,000	45,000	
96780 LAW ENFORCEMENT SERVICES	155,432	140,882	143,000	143,000	
96781 LAW ENF-BOOKING FEES-BILLED	319,568	235,932	200,000	200,000	
96782 LAW ENF-BOOKING FEES-COURT	8,492	5,878	7,000	7,000	
96784 LAW ENF-TRIAL COURT	1,601,734	1,650,000	1,823,861	1,823,861	
96786 LAW ENF SERVICES-TRANSPORTATION	0	11,380	5,000	5,000	
96790 RECORDING FEES	91,937	89,030	87,000	87,000	
96791 RECORDING FEES-RECORDER	1,846,862	1,217,642	1,350,000	1,350,000	
96792 MICROGRAPHIC FEES	347,934	477,397	837,500	837,500	
96800 ROAD AND STREET SERVICES	2,666	6,131	5,000	5,000	1020
96810 HEALTH FEES	387,659	419,091	476,800	476,800	
	5,430	1,620	1,000	1,000	1075
	141,025	558,060	600,000	600,000	1515
96820 MENTAL HEALTH SERVICES	8,875	9,828	8,000	8,000	
96821 MENTAL HEALTH SVC FEES	78,411	71,013	54,000	54,000	

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

SOURCE CLASSIFICATION (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2007-2008 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
96000 CHARGES FOR CURRENT SERVICES					
96822 MENTAL HEALTH SVC INSURANCE	48,512	46,123	35,000	35,000	
96823 MENTAL HEALTH-SAMHSA	871,159	72,702	0	0	
96824 MENTAL HEALTH-FEES OTHER	19,216	29,935	19,051	19,051	
96825 MENTAL HEALTH-PATH	71,351	13,140	0	0	
96826 MENTAL HEALTH-GRANTS	28,839	6,569-	0	0	
96827 MENTAL HEALTH-DRUG MEDI/CAL	64,901	375,171	562,826	562,826	
96828 MENTAL HEALTH-CONTRACTS	380,175	365,391	412,731	412,731	
96830 CRIPPLED CHILDREN SERVICES	1,830	4,669	2,600	2,600	
96840 SANITATION SERVICES	630,497	693,713	1,174,750	1,174,750	
96846 SANITATION SERVICES-PUB WKS TIP FS	138,342	185,000	310,455	310,455	
96847 SANITATION SERVICES-LEA LANDFILL	87,123	87,123	87,123	87,123	
96848 SANITATION SERV HHW-OTHER COUNTIES	21,018	20,390	12,000	12,000	
96850 REIMBURSEMENT RECOVERY OF COSTS	9,236	11,596	7,100	7,100	
	0	34,195	0	0	1515
96860 INSTITUTIONAL CARE & SERVICES	462,961	463,204	475,000	475,000	
96861 PRISONER BOARD	138,597	204,685	125,000	125,000	
96862 MEDICARE	40,778	28,129	77,000	77,000	
96863 MEDI CAL	3,707,705	4,528,303	3,878,720	3,878,720	
96864 PRIVATE PAY/INSURANCE	20,545	28,274	15,000	15,000	
96881 EDUCATIONAL SERVICES-OFFICER TR	23,700	43,774	106,250	106,250	
96891 LIBRARY SERVICE-FINES	36,321	32,871	33,000	33,000	
96900 PARKS & RECREATION FEES	125,588	135,248	125,862	125,862	
96901 PARKS & RECR FEES-ENTRANCE FEES	192,154	195,919	193,260	193,260	
96920 OTHER SERVICES	419,983	395,043	403,679	418,179	

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

SOURCE CLASSIFICATION (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2007-2008 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
96000 CHARGES FOR CURRENT SERVICES					
	12,279	10,845	3,500	3,500	1320
96921 REIMBURSEMENT OFFICE	1,634,583	1,887,214	2,152,322	2,152,322	
96924 BANK/VAULT/CUSTODIAL REIMBURSEMENT	113,961	79,822	209,819	209,819	
96925 COST ALLOCATION	1,732,920	1,510,494	1,909,525	1,909,525	
96926 REIMBURSED PROJECTS	6,000	6,240	12,000	12,000	
	2,258,748	4,130,151	4,760,330	4,760,330	1020
96927 HSA - CHILD SUPPORT	371,042	327,277	384,000	384,000	
96929 OTHER SERVICES-SERVICE CHARGES	60,470	53,880	500	500	
	6,960	77,051	6,500	6,500	1320
96931 OTHER SERVICES-BANKRUPTCY FEES	0	0	15,000	15,000	
96934 OTHER SERVICES-PAY PLAN SET UP FEE	4,235	5,369	7,000	7,000	
96940 INTERFUND REVENUE	7,774	762	0	0	
TOTAL	33,602,737	35,536,550	40,230,787	40,141,776	
97000 OTHER REVENUE					
97100 AID REPAYMENTS	469,462	583,546	473,000	473,000	
97110 STALE DATED AID PAYMENTS	74,263	70,544	77,000	77,000	
97210 OPERATING TRANSFERS IN	192,024	18,317	0	0	
	248,749	200,000	200,000	200,000	1020
	250,000	0	476,000	476,000	1320
	989,255	989,634	996,478	996,478	1796
	195,460	195,460	195,460	195,460	1797
	66,674	5,367,061	0	0	1810
	20,000	0	0	258,058	1811
	0	5,000,000	0	0	1815

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

SOURCE CLASSIFICATION (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2007-2008 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97000 OTHER REVENUE					
	0	250,000	0	0	1816
97212 OPERATING TRANSFERS IN - CSAC COP	0	0	81,748	81,748	1796
	81,461	81,556	0	0	1807
97213 OPERATING TRANSFER IN-PROG/INCOME	0	33,938	0	0	1060
97220 LONG-TERM DEBT PROCEEDS	0	0	0	576,710	1400
	3,311,285	6,099,225	0	0	1812
97230 PROCEEDS FROM SECURITIZATION VLF	230,554	0	0	0	
97950 REVENUE APPLICABLE TO PRIOR YEARS	274,514	779,314-	196,086	196,086	
	0	0	0	252,689	1020
	0	79,063	0	0	1320
	7,947	59,045-	34,000	34,000	1505
	0	0	500	500	1529
	0	185	0	0	1534
	742	0	0	0	1602
	242	0	0	0	1604
	0	455	0	0	1610
	0	298	0	0	1617
	0	204	0	0	1618
	0	60	0	0	1619
97960 SALE OF FIXED ASSETS	24,584	17,145	6,700	6,700	
	0	14,435	2,000	2,000	1020
	0	1,637	0	0	1075
	0	28,327	10,000	10,000	1320
97970 OTHER SALES	282,734	371,523	516,962	516,962	

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

SOURCE CLASSIFICATION (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2007-2008 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97000 OTHER REVENUE					
97981 OTHER SALES-CONCESSION SALES	593,974	604,055	782,318	580,833	1240
97990 OTHER REVENUE	1,622,494	693,210	1,502,943	1,541,743	
	275,128	289,050	243,000	243,000	1020
	0	78	0	0	1240
	144,809	72,485	25,000	25,000	1320
	125,000	0	0	60,826	1500
	98,251	42,688	13,450	13,450	1505
	0	45,733	100,000	100,000	1515
	6,797,129	6,966,394	0	0	1799
	26,582	0	0	0	1810
	0	710,060	0	0	1812
	2,463	0	0	0	1813
97991 OTHER REVENUE-STALE DATED WARRANTS	71,321	167,873	4,500	4,500	
	653	1,360	0	0	1020
	3,746	7,024	1,000	1,000	1075
	1,723	4,300	0	0	1320
	0	126	0	0	1500
	47	76	0	0	1505
	4,992	1,081	0	0	1515
	0	50	0	0	1582
	0	55	0	0	1583
97992 OTHER REVENUE-DONATIONS	34,424	18,090	5,100	6,100	
	80,230	100,596	85,900	85,900	1505
	600	0	0	0	1810

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2007-2008

SOURCE CLASSIFICATION (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2007-2008 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97000 OTHER REVENUE					
97993 OTHER REVENUE-INSURANCE PROCEEDS	56,039	64,670	766,516	766,516	
	0	12,856	0	0	1020
	0	26,713	0	0	1320
	0	686,249	250,000	1,048,677	1816
97994 OTHER REVENUE-UNCLAIMED FUNDS	74,971	1,127	0	0	
	0	39	0	0	1320
97996 OTHER REVENUE-BAD CHECK FEE	19,479	15,709	20,000	20,000	
97998 OTHER REVENUE-CASH OVERAGE	57	57	75	75	
97999 OTHER REVENUE-PRINCIPAL PMTS LTD	778,067	1,427,262	720,000	720,000	1804
TOTAL	17,532,129	30,523,320	7,785,736	9,571,011	
CANCELLATION OF RESERVES	0	0	2,715,208	6,520,825	
GRAND TOTAL	353,756,347	396,159,985	407,667,333	422,814,429	

State Controller
County Budget Act
(1985)

County Budget Form
Schedule 6
Final

COUNTY OF MERCED

State of California
Analysis of Current Property Taxes And Assessed Valuation
For the Fiscal Year 2007-2008

County Funds	Current Secured Property Taxes				Current Unsecured Property Taxes			
	Apportionment From Countywide Tax Rate	Voter Approved Debt		Total Secured	Apportionment From Countywide Tax Rate	Rate	Amount	Total Unsecured
		Rate	Amount					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
General Fund	30,316,698	0	0	30,316,698	1,660,000	0	0	1,660,000
Fire Control	10,041,151	0	0	10,041,151	621,586	0	0	621,586
Merced County Redevelopment Agency	4,200	0	0	4,200	0	0	0	0
Grand Total	40,362,049	0	0	40,362,049	2,281,586	0	0	2,281,586

Countywide Tax Base

(10)	Secured Roll			Unsecured Roll	Total Secured And Unsecured
	Locally Assessed	State Assessed	Total Secured		
	(11)	(12)	(13)	(14)	(15)
Land	6,788,107,159	27,963,041	6,816,070,200	18,622,723	6,834,692,923
Improvements	12,176,139,748	335,212,321	12,511,352,069	671,637,769	13,182,989,838
Personal Property	440,004,549	52,482,770	492,487,319	428,422,817	920,910,136
Total Gross Assessed Valuation	19,404,251,456	415,658,132	19,819,909,588	1,118,683,309	20,938,592,897
Less Exemptions:					
Homeowners	222,888,764	0	222,888,764	266,000	223,154,764
Other	309,702,618	0	309,702,618	51,545,316	361,247,934
Total Net Assessed Valuation	18,871,660,074	415,658,132	19,287,318,206	1,066,871,993	20,354,190,199
Adjusted Valuation For Estimated Tax Revenue Computation	18,871,660,074	415,658,132	19,287,318,206	1,066,871,993	20,354,190,199

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of County Financing Requirements By Function And Fund
For the Fiscal Year 2007-2008

County Budget Form
Schedule 7
Final

Description (1)		Actual 2005-2006 (2)	Actual 2006-2007 (3)	Recommended 2007-2008 (4)	Approved/ Adopted By The Board Of Supervisors 2007-2008 (5)
Summarization By Function					
General		33,979,403	50,477,824	53,079,028	55,539,886
Public Protection		92,316,157	97,878,640	124,731,306	125,031,709
Public Ways and Facilities		14,458,285	15,064,248	39,003,660	39,782,364
Health and Sanitation		43,804,124	48,148,787	58,739,680	62,144,925
Public Assistance		128,749,881	133,538,050	153,895,499	151,646,383
Education		2,160,538	2,634,272	3,095,372	3,130,761
Recreation and Cultural Services		2,218,112	2,100,689	2,388,051	2,392,051
Debt Service		8,401,419	13,040,028	9,628,586	9,652,586
Total Specific Financing Uses		326,087,919	362,882,538	444,561,182	449,320,665
Appropriation for Contingencies				5,650,000	5,650,000
Provisions for Reserves/Designations				6,325,872	12,530,249
Total Financing Requirements		326,087,919	362,882,538	456,537,054	467,500,914
Summarization By Fund					
General	1010	263,072,920	286,331,999	358,588,845	364,169,690
Road	1020	14,458,285	15,064,248	39,003,660	39,782,364
Affordable Housing Program	1060		802,115	840,000	822,840
Child Support Services Agency	1075	9,087,192	8,885,248	10,561,617	10,757,368
Sheriff Inmate Welfare	1240	991,003	961,820	1,081,167	1,081,167
Merced County Refevelopment Agency	1400			215,736	581,710
First 5 Merced County	1500	3,724,733	4,919,322	9,220,491	9,529,040
Spring Fair	1505	1,017,076	1,112,805	1,277,721	1,277,721
Fish and Game	1510	19,903	17,996	19,600	19,600
Medical Assistance Program	1515	4,680,171	5,711,012	6,430,817	6,430,817
SCEAP	1520-39, 1600-22	154,259	530,840	255,546	255,546
Workforce Investment	1580-85	2,585,357	2,218,081	3,026,370	3,026,370
Debt Service	1795-1807	8,347,633	13,007,348	9,257,551	10,498,942
Capital Projects	1808-15	6,229,913	14,021,227	1,076,725	1,978,425
Fire Control	1320	11,719,474	9,298,477	15,681,208	17,289,314
Total Financing Requirements		326,087,919	362,882,538	456,537,054	467,500,914

COUNTY OF MERCED

State of California
Summary of County Financing Requirements
For the Fiscal Year 2007-2008

Description (1)	Actual 2005-2006 (2)	Actual 2006-2007 (3)	Recommended 2007-2008 (4)	Approved/ Adopted By The Board Of Supervisors 2007-2008 (5)
Total Specific Financing Uses (Brought Forward From Schedule 8A)	326,087,919	362,882,538	444,561,182	449,320,665
Appropriation for Contingencies:			5,650,000	5,650,000
Subtotal - Total Estimated Financing Uses	326,087,919	362,882,538	450,211,182	454,970,665
Provisions For Reserves/Designations			6,325,872	12,530,249
Total Financing Requirements	326,087,919	362,882,538	456,537,054	467,500,914

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Schedule of County Specific Financing Uses
By Budget Unit by Function and Activity
For the Fiscal Year 2007-2008

County Budget Form
Schedule 8A
Final

Budget Units (Grouped by Function and Activity) (1)	Actual 2005-2006 (2)	Actual 2006-2007 (3)	Recommended 2007-2008 (4)	Approved/ Adopted By The Board Of Supervisors 2007-2008 (5)
General				
Legislative and Administration				
10000 Board of Supervisors	1,383,852	3,425,729	4,191,959	4,191,959
10100 County Executive Office	1,464,041	1,849,842	2,955,307	2,790,485
10200 Special Auditing	81,475	92,813	157,000	157,000
10400 Board of Equalization	6,677	3,383	12,200	12,200
Total Legislative and Administration	*2,936,045*	*5,371,767*	*7,316,466*	*7,151,644*
Finance				
11000 Auditor-Controller	2,622,952	2,611,933	3,649,161	3,778,718
11100 Revenue and Reimbursement	1,382,698	1,636,499	2,171,632	2,171,632
11200 Assessor	3,125,194	3,178,460	3,818,295	3,818,295
11300 Tax Collector	629,835	457,524	731,443	731,443
11400 Treasurer	732,245	688,996	977,623	977,623
11500 Administrative Services - Support Services	1,557,669	1,451,516	2,270,067	2,270,067
Total Finance	*10,050,593*	*10,024,928*	*13,618,221*	*13,747,778*
Counsel				
12500 County Counsel	1,282,162	1,412,131	2,293,447	2,335,697
Total Counsel	*1,282,162*	*1,412,131*	*2,293,447*	*2,335,697*
Personnel				
13000 Human Resources	1,309,518	1,402,979	1,872,345	1,872,345
13100 Employee Development	68,447	63,760	458,606	458,606
Total Personnel	*1,377,965*	*1,466,739*	*2,330,951*	*2,330,951*
Elections				
14000 Registrar of Voters	1,010,103	1,116,362	1,118,689	1,118,689
14200 Elections	541,145	949,806	814,169	1,617,669
Total Elections	*1,551,248*	*2,066,168*	*1,932,858*	*2,736,358*
Property Management				
16000 DPW - Building Services Division	1,766,745	1,571,334	2,389,280	2,389,280
16200 Taxes, Benefits and Assessments	25,502	26,012	102,200	102,200
Total Property Management	*1,792,247*	*1,597,346*	*2,491,480*	*2,491,480*
Plant Acquisition				
16900 Capital Projects - Courts Building Restoration	0	322,087	250,000	250,000
17000 Capital Improvement Program	619,754	1,140,256	8,090,500	8,648,300
17100 District Projects	132,994	212,172	500,000	500,000
17200 Capital Projects - Correctional Facility	64,389	0	0	0
17300 Capital Projects - Mental Health Facility	10	56,026	0	0
17400 Capital Projects - Justice Facility	5,688,387	11,777,532	0	0
17500 Capital Projects - Fire Facilities	400,380	1,493,727	0	0
17600 Capital Projects - Health Facility	11,173	0	0	0
17700 Capital Projects - Emergency Operations Center	0	0	0	730,000
17800 Capital Projects - Juvenile Justice Facility	65,574	343	0	0
17900 Capital Projects - Animal Control Facility	0	371,512	800,000	800,000
Total Plant Acquisition	*6,982,661*	*15,373,655*	*9,640,500*	*10,928,300*
Promotion				
18000 Advertising	79,321	71,090	389,600	359,211
18100 Merced County Spring Fair	1,017,076	1,112,805	1,277,721	1,277,721
18200 Commerce, Aviation and Economic Development	1,190,653	1,073,367	1,082,864	1,109,852
18400 UC Merced Development Office	144,917	80,995	0	0
18500 Merced County Redevelopment Agency	0	0	215,736	581,710
Total Promotion	*2,431,967*	*2,338,257*	*2,965,921*	*3,328,494*
Other General				
19000 Risk Management	671,264	783,239	1,229,961	1,229,961
19200 Retirement Association	2,930,057	2,087,322	4,609,537	4,609,537
19700 Operating Transfers	775,749	6,648,000	3,026,000	3,026,000
19900 DPW - Public Works Administration	1,197,445	1,308,272	1,623,686	1,623,686
Total Other General	*5,574,515*	*10,826,833*	*10,489,184*	*10,489,184*
Total General	**33,979,403**	**50,477,824**	**53,079,028**	**55,539,886**

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Schedule of County Specific Financing Uses
By Budget Unit by Function and Activity
For the Fiscal Year 2007-2008

County Budget Form
Schedule 8A
Final

Budget Units (Grouped by Function and Activity) (1)	Actual 2005-2006 (2)	Actual 2006-2007 (3)	Recommended 2007-2008 (4)	Approved/ Adopted By The Board Of Supervisors 2007-2008 (5)
Public Protection				
Judicial				
20000 County Court Operations	1,772,820	1,743,133	2,850,000	2,850,000
20100 Child Support Services Agency	9,087,192	8,885,248	10,561,617	10,757,368
20200 Grand Jury	23,569	17,079	25,000	25,000
20400 District Attorney	6,697,866	7,595,553	9,256,167	9,361,294
20600 Public Defender	2,277,555	2,536,537	3,514,205	3,518,911
20900 Justice Automation System	43,947	19,001	75,000	75,000
21200 Indigent Defense	1,562,241	1,905,079	2,042,995	2,192,995
Total Judicial	*21,465,190*	*22,701,630*	*28,324,984*	*28,780,568*
Police Protection				
22000 Sheriff - Court Security	1,537,210	1,579,024	2,515,049	2,515,049
22100 Sheriff	14,767,068	16,803,083	19,115,578	19,039,227
Total Police Protection	*16,304,278*	*18,382,107*	*21,630,627*	*21,554,276*
Detention and Correction				
23000 Sheriff - Corrections	14,775,058	16,559,194	19,050,934	18,977,043
23100 Sheriff - Inmate Welfare	991,003	961,820	1,081,167	1,081,167
23300 Juvenile Hall	6,912,743	7,419,714	9,341,695	9,355,253
23400 Probation	6,283,337	6,983,298	10,235,092	9,952,449
23700 State Institutions	1,002,533	878,193	3,250,000	3,250,000
Total Detention and Correction	*29,964,674*	*32,802,219*	*42,958,888*	*42,615,912*
Fire Protection				
25000 Fire	10,926,184	8,770,860	13,890,128	13,890,128
25100 Emergency Services	793,290	527,617	73,058	597,736
Total Fire Protection	*11,719,474*	*9,298,477*	*13,963,186*	*14,487,864*
Flood Control				
26000 DPW - Creek Projects Division	94,579	97,417	208,450	208,450
Total Flood Control	*94,579*	*97,417*	*208,450*	*208,450*
Protective Inspection				
27000 Agricultural Commissioner	2,631,504	2,852,645	3,320,974	3,320,974
27100 Special Pest Control	118,784	147,718	147,700	147,700
27200 Sealer of Weights and Measures	445,401	480,794	607,010	607,010
27300 DPW - Building Division	1,438,904	1,370,407	1,830,009	1,628,762
27400 DPW - Professional Services Division	2,359,087	2,419,662	2,849,307	2,849,307
Total Protective Inspection	*6,993,680*	*7,271,226*	*8,755,000*	*8,553,753*
Other Protection				
28000 Recorder	1,126,753	1,075,719	1,512,869	1,512,869
28100 Coroner	771,673	874,467	1,119,904	1,119,904
28200 Affordable Housing Program	0	802,115	822,840	822,840
28300 Eastside Fish and Game Association	6,884	4,889	9,800	9,800
28400 Los Banos Sportsmen's Association	13,019	13,107	9,800	9,800
28500 Planning and Community Development	2,441,137	2,802,684	3,225,452	3,189,368
28600 Local Agency Formation Commission	49,937	77,276	75,403	75,403
28700 Agricultural Commissioner - Animal Control	1,144,409	1,408,373	1,729,485	1,706,284
28800 Predatory Animal Control	65,250	69,817	49,803	49,803
28900 Merced County Association of Governments	41,180	63,756	82,926	82,926
29000 Airport Land Use Commission	3,296	4,525	52,325	52,325
29400 County Clerk	110,744	128,836	199,564	199,564
Total Other Protection	*5,774,282*	*7,325,564*	*8,890,171*	*8,830,886*
Total Public Protection	**92,316,157**	**97,878,640**	**124,731,306**	**125,031,709**
Public Ways and Facilities				
Public Ways				
30000 DPW - Road Division	14,458,285	15,064,248	39,003,660	39,782,364
Total Public Ways	*14,458,285*	*15,064,248*	*39,003,660*	*39,782,364*
Total Public Ways and Facilities	**14,458,285**	**15,064,248**	**39,003,660**	**39,782,364**

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Schedule of County Specific Financing Uses
By Budget Unit by Function and Activity
For the Fiscal Year 2007-2008

County Budget Form
Schedule 8A
Final

Budget Units (Grouped by Function and Activity) (1)	Actual 2005-2006 (2)	Actual 2006-2007 (3)	Recommended 2007-2008 (4)	Approved/ Adopted By The Board Of Supervisors 2007-2008 (5)
Health and Sanitation				
Health				
40000 Health	13,063,469	14,623,485	18,237,396	19,356,982
40600 First 5 Merced County	3,724,733	4,919,322	8,720,491	9,529,040
41500 Mental Health	22,181,492	22,364,128	25,095,430	26,572,540
Total Health	*38,969,694*	*41,906,935*	*52,053,317*	*55,458,562*
Hospital Care				
45600 07/08 SCEAP Non-County Hospitals	0	0	87,612	87,612
45700 07/08 SCEAP Physician Services	0	0	5,122	5,122
45800 07/08 EMSA SB 2132 HSA Funds	0	0	132,374	132,374
45900 07/08 EMSA SB 2132 PSA Funds	0	0	30,438	30,438
46100 05/06 SCEAP Non-County Hospitals	0	136,312	0	0
46200 05/06 SCEAP Physicians - EMS Services	0	56,191	0	0
46300 05/06 EMSA SB 2132 HSA Funds	0	137,839	0	0
46400 05/06 EMSA SB 2132 PSA and UA Funds	0	31,432	0	0
46600 03/04 SCEAP Non-County Hospitals	0	10,148	0	0
47100 04/05 SCEAP Non-County Hospitals	10,153	14,275	0	0
47300 04/05 EMSA SB 2132 HSA Funds	118,717	14,208	0	0
47400 04/05 EMSA SB 2132 PSA and UA Funds	23,802	6,410	0	0
47500 04/05 SCEAP Physicians - EMS Services	1,587	1,565	0	0
48800 06/07 SCEAP Physicians Services	0	139	0	0
48900 06/07 EMSA SB 2132 HSA Funds	0	99,736	0	0
49000 06/07 EMSA SB 2132 PSA Funds	0	22,585	0	0
49500 Medical Assistance Program	4,680,171	5,711,012	6,430,817	6,430,817
Total Hospital Care	*4,834,430*	*6,241,852*	*6,686,363*	*6,686,363*
Total Health and Sanitation	**43,804,124**	**48,148,787**	**58,739,680**	**62,144,925**
Public Assistance				
Administration				
50000 Human Services Agency	58,556,044	63,683,494	76,766,757	74,704,730
50500 IHSS Public Authority	332,103	1,165,428	1,749,278	1,750,053
Total Administration	*58,888,147*	*64,848,922*	*78,516,035*	*76,454,783*
Aid Programs				
51000 Assistance to the Needy	61,192,486	60,642,660	65,046,879	65,046,879
Total Aid Programs	*61,192,486*	*60,642,660*	*65,046,879*	*65,046,879*
General Relief				
53000 Aid to Indigents	360,747	393,483	404,344	404,344
Total General Relief	*360,747*	*393,483*	*404,344*	*404,344*
Other Assistance				
55000 Department of Workforce Investment (DWI)	3,974,960	3,671,227	5,094,711	4,895,689
55100 DWI - WIA - Youth	1,788,306	1,322,117	1,308,128	1,308,128
55200 DWI - WIA - Adults	531,943	563,199	693,121	693,121
55300 DWI - WIA - Dislocated Workers	265,108	314,632	496,121	496,121
55600 Department of Labor - Employment and Training	0	18,133	529,000	529,000
59000 Area Agency on Aging	1,748,184	1,763,677	1,807,160	1,818,318
Total Other Assistance	*8,308,501*	*7,652,985*	*9,928,241*	*9,740,377*
Total Public Assistance	**128,749,881**	**133,538,050**	**153,895,499**	**151,646,383**
Education				
Library Services				
60000 Library	1,875,010	2,293,378	2,701,514	2,736,903
Total Library Services	*1,875,010*	*2,293,378*	*2,701,514*	*2,736,903*
Agricultural Education				
61000 Cooperative Extension	285,528	340,894	393,858	393,858
Total Agricultural Education	*285,528*	*340,894*	*393,858*	*393,858*
Total Education	**2,160,538**	**2,634,272**	**3,095,372**	**3,130,761**

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Schedule of County Specific Financing Uses
By Budget Unit by Function and Activity
For the Fiscal Year 2007-2008

County Budget Form
Schedule 8A
Final

Budget Units (Grouped by Function and Activity) (1)	Actual 2005-2006 (2)	Actual 2006-2007 (3)	Recommended 2007-2008 (4)	Approved/ Adopted By The Board Of Supervisors 2007-2008 (5)
Recreation and Cultural Services				
Recreation Facilities				
70000 DPW - Recreation Division	158,823	201,035	270,398	270,398
70100 DPW - Special Recreation Division	52,601	12,367	70,000	70,000
70200 DPW - Parks Division	1,991,688	1,887,287	2,042,653	2,046,653
Total Recreation Facilities	*2,203,112*	*2,100,689*	*2,383,051*	*2,387,051*
Cultural Services				
70400 Arts and Culture	15,000	0	5,000	5,000
Total Cultural Services	*15,000*	*0*	*5,000*	*5,000*
Total Recreation and Cultural Services	**2,218,112**	**2,100,689**	**2,388,051**	**2,392,051**
Debt Service				
Long Term Debt Service				
70800 Debt Service - Juvenile Hall	989,313	990,240	996,478	996,478
70900 Debt Service - Energy Retrofit	195,459	195,509	195,510	195,510
Total Long Term Debt Service	*1,184,772*	*1,185,749*	*1,191,988*	*1,191,988*
Interest on Notes and Warrants				
71000 Interest on TRANS and Other Notes	53,786	32,680	685,000	685,000
Total Interest on Notes and Warrants	*53,786*	*32,680*	*685,000*	*685,000*
Long Term Debt Service				
71300 Debt Service - Justice Facility	649,545	665,381	670,532	670,532
71500 Debt Service - Dairy Loan Program	1,107,767	2,107,767	1,107,770	1,131,770
71800 Debt Service - County Fixed Assets	0	3,367,061	0	0
71900 Debt Service - Pension Obligation Bonds	5,405,549	5,681,390	5,973,296	5,973,296
Total Long Term Debt Service	*7,162,861*	*11,821,599*	*7,751,598*	*7,775,598*
Total Debt Service	**8,401,419**	**13,040,028**	**9,628,586**	**9,652,586**
Total Specific Requirements	**326,087,919**	**362,882,538**	**444,561,182**	**449,320,665**

DEPARTMENTAL BUDGETS

GENERAL FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	914,309	962,640	1,147,446	1,147,446	1,147,446
SERVICES & SUPPLIES	475,001	1,463,089	3,044,513	3,044,513	3,044,513
INTRAFUND & INTERFUND TRANSFERS	-5,458	1,000,000	0	0	0
GRAND TOTAL	1,383,852	3,425,729	4,191,959	4,191,959	4,191,959

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

B018 (12/98)

BOARD OF SUPERVISORS

BUDGET UNIT 10000

The Board of Supervisors is the governing body for the County of Merced, and consists 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 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' appropriations are included 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 system is a three-part program that provides an Automated Board Meeting Packet on a CD, provides file integrity and enhances document retrieval, and allows departments to review and electronically sign off on Board Agenda Items. Based on Board direction for FY 2006/07 and FY 2007/08, appropriation has been anticipated for Community Specific Plans, and future infrastructure expansion.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Board of Supervisors	5	5	5	5
Chief Deputy Board Clerk	1	1	1	1
Deputy Board Clerk I/II	3	3	4	4
TOTAL FULL-TIME & VS	9	9	10	10
Extra Help				
EH Deputy Board Clerk I/II	0.45	0.45	1.00	1.00
EH Student Intern	0.00	0.00	0.45	0.45
TOTAL FTE	0.45	0.45	1.45	1.45
TOTAL BUDGETED/APPROVED	9.45	9.45	11.45	11.45

For FY 2007/08 one (1) Deputy Board Clerk I/II and an increase in Extra Help is requested to enable completion of the workload in a timely manner as required by law.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category decreased overall. Professional and Special Services decreased based on a reduction and a shift of the Castle contracts to Professional and Special Services-Special Services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS
None.

REVENUE
Other Sales is increased based on current trends for copy and appeal fees.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	1,186,060	1,516,539	2,125,165	2,125,165	1,961,037
SERVICES & SUPPLIES	306,243	347,885	857,392	857,392	856,698
OTHER CHARGES	6,000	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-34,262	-14,582	-27,250	-27,250	-27,250
GRAND TOTAL	1,464,041	1,849,842	2,955,307	2,955,307	2,790,485

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

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 recommendations 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.

EXECUTIVE'S COMMENT

The CEO sets a standard of excellence and has set new objectives for fiscal stability including County operations, employee focus, facility utilization, technology, and partnerships/intergovernmental affairs. During Fiscal Year 2006/07, property title to Castle Aviation and Development Center was transferred from the Air Force to the County of Merced, and complex negotiations for the master reuse of the property have progressed. The County also negotiated the transfer of title for the Old Superior Court Facility and the responsibility for the remaining court facilities (including the New Court Facility) to the State. In addition, Merced County and Fresno County began coordinating a county line change to provide better services to citizens in the Dos Palos area.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
County Executive Officer	1	1	1	1
Assistant County Executive Officer	1	1	1	1
Deputy County Executive-Budget	0	0	1	1
Deputy County Administrator-Budget *	1	1	0	0
Director of Governmental Affairs	0	1	1	1
County Compliance Officer	***0***	***0***	***1***	***0***
Management Analyst I/II/III	5	6	6	6
Special Projects-Grant Writer	1	1	1	1
Executive Secretary-Confidential	1	1	1	1
Administrative Support Aide-Confidential	1	1	1	1
Accounting Technician	1	0	0	0
Secretary III-Confidential	1	1	1	1
TOTAL FULL-TIME & VS	13	14	15	14
TOTAL BUDGETED/APPROVED	13.00	14.00	15.00	14.00

* This position was previously listed as Deputy County Executive Officer.

On January 9, 2007 the Board of Supervisors approved the transfer of one (1) Mental Health Compliance Officer (Position # 289) from the Mental Health Department and changed title to County Compliance Officer. On February 13, 2007 (Mid-Year) one (1) Deputy County Administrator-Budget (Position #8) was changed to Deputy County Executive-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, and retirement rate adjustments based on the actuarial study.

At final budget, this category was reduced overall by the removal of the County Compliance Officer position.

SERVICES AND SUPPLIES

This category has increased for Professional and Special Services-Data Processing based on estimated rates. Transportation and Travel-In State Overnight has increased due to staffing changes from the previous fiscal year. Professional and Special Services increased based on estimated consultant costs. Transportation and Travel-Out

SERVICES AND SUPPLIES (continued)
of State decreased with the removal of the Castle Essential Air Service and privatization trip.

At final budget, this category was reduced due to the removal of the County Compliance Officer position.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category remains at the FY 2006/07 level for copier maintenance/usage charges billed to other county departments.

CAPITAL ASSETS
None.

REVENUE
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($164,128)	*($694)*				*(164,822)*	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	81,475	92,813	157,000	157,000	157,000
GRAND TOTAL	81,475	92,813	157,000	157,000	157,000

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

B018 (12/98)

SPECIAL AUDITING

BUDGET UNIT 10200

This budget unit is administered through the County Auditor's Office and was established to provide appropriation for the County's Comprehensive Annual Financial Report (CAFR) required under Section 25250 of the Government Code, the Federal Single Audit Act of 1984, and the 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.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is increased for Professional and Special Services-Audits based on current estimates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	6,677	3,383	12,200	12,200	12,200
GRAND TOTAL	6,677	3,383	12,200	12,200	12,200

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

B018 (12/98)

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, maintains a record of their proceedings, accepts applications for change of assessment, schedules hearings, advertises hearings, notifies the Board of applicants, prepares all necessary documents for review by the Board, records hearings, and notifies applicants of findings of fact and decisions of the Board.

The Clerk of the Board of Supervisors acts as Clerk of the Assessment Appeals Board and is the Executive Officer for the Board. The Clerk is responsible for the management and operation of Assessment Appeals Board Hearings and serves as a clearinghouse for coordination, publication and distribution of all matters requiring formal action in accordance with county policies, rules and regulations, ordinances, State Board of Equalization procedures, Revenue and Taxation Code and Government Code.

EXECUTIVE'S COMMENT

The processing of property tax assessment appeal documentation requires an ongoing effort by staff to remain current. For FY 2006/07 the State Budget did not include funding for the State-County Property Tax Administration Program. There is a bill currently in the assembly that, pending its outcome, could restore funding for this program.

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 increased slightly for Professional and Special Services-Legal Services for outside counsel and court reporter services and Professional and Special Services-Equalization Board Fee for Assessment Appeals Board member hearing fees.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	1,776,587	1,927,921	2,509,541	2,402,616	2,447,328
SERVICES & SUPPLIES	839,134	684,012	1,246,996	1,246,545	1,331,390
CAPITAL ASSETS	7,231	0	0	0	0
GRAND TOTAL	2,622,952	2,611,933	3,756,537	3,649,161	3,778,718

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

B018 (12/98)

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 Board of Supervisors with Resolution No. 64-83 added the function of Controller to the Auditor and the authority and duties are defined in Government Code Sections 26881 through 26883. 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 chief accounting officer of the County prescribes and exercises 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, the chief accounting officer of the County maintains accounts and statistics and prepares 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. The Auditor also settles accounts of County debtors, disburses funds, examines Treasurer's books, sets tax rates, and allocates ad valorem property taxes and prepares reports as requested by Board. The Controller's duties include auditing the accounts and records under the control of the Board, preparing reports for the Board upon request and controlling audits of independent special districts. In addition, the Auditor-Controller is responsible for disbursing payroll and claims, issuing warrants for all county funds, special districts, County schools, and school districts and colleges; maintaining tax rolls, calculating tax rates, and apportioning tax collections to taxing agencies such as the County, cities, schools, and special districts. The Auditor-Controller also prepares the countywide cost allocation plan, and state mandated cost reports, and is responsible for the preparation and filing of numerous state and federal claims and filings. The Auditor-Controller implemented Governmental Accounting Standards Board Statement (GASB) 34-38 which established new requirements for the financial statement reporting for state and local governments effective FY 2002/03.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Auditor/Controller/Recorder/Clerk	1	1	1	1
Asst. Auditor/Controller/Recorder/Clerk	1	1	1	1
Chief Deputy Auditor/Controller	1	1	1	1
Supervising Auditor/Accountant	1	1	1	1
Supervising Auditor	1	1	1	1
Supervising Accountant	1	1	1	1
Auditor I/II/III	2	2	2	2
Accountant I/II/III	3	3	5	5
Staff Services Analyst I/II	1	1	1	1
Supervising Accounting Technician	4	4	4	4
Accounting Technician	2	2	2	2
Payroll Technician–Confidential	1	1	1	1
Secretary III	1	1	1	1
Account Clerk III	2	2	2	2
Account Clerk I/II	1	1	1	1
TOTAL FULL-TIME & VS	23	23	25	25
Extra Help				
EH Account Clerk III	0.23	0.23	0.23	0.23
EH Special Projects	0.25	0.25	0.25	0.25
TOTAL FTE	0.48	0.48	0.48	0.48
TOTAL BUDGETED/APPROVED	23.48	23.48	25.48	25.48

For FY 2007/08 four (4) Accountant I/II/III are requested to assist with acquiring and setting up a new accounting/budget/purchasing system. At this time two (2) Accountant I/II/III are not recommended pending further review at Final Budget.

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, and retirement rate adjustments based on the actuarial study.

At final budget, Salary and Benefit line item accounts were decreased based on the reduction of pay periods used to cost one (1) Accountant position. Vacation and Sick Leave Payoff increased based on expected employee retirements.

SERVICES AND SUPPLIES
This category decreased overall based on the removal of Publications and Legal Notices and Rents and Leases-Equipment due to the purchase of a copier in FY 2005/06. Professional and Special Services-Data Processing increased based on estimated rates.

At final budget, General Liability was decreased for a reduction of pay periods used to cost one (1) Accountant position. Professional and Special Services increased for recruiting fees.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Countywide Revenue increased overall based on new information. Property Tax in Lieu of Vehicle License Fees, Other Taxes-Supplemental Taxes, Property Taxes-Current Secured, Interest, and Sales and Use Tax increased. Penalty and Cost-Teeter and Tobacco Securitization decreased.

At final budget, Property-Taxes-Current Secured increased to balance budget.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$44,712	*$84,845*				*$129,557*	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	1,063,874	1,229,530	1,524,985	1,524,985	1,524,985
SERVICES & SUPPLIES	318,824	382,813	646,647	646,647	646,647
CAPITAL ASSETS	0	24,156	0	0	0
GRAND TOTAL	1,382,698	1,636,499	2,171,632	2,171,632	2,171,632

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

B018 (12/98)

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, Human Services Agency Overpayments, Library, Probation, Public Defender Fees, Public Works, Mental Health, Risk Management, Superior Courts; and by special arrangement, the Tax Collector's Department delinquent Unsecured Property Tax. In addition, the division collects housing loans, business loans, dairy loan program payments, and non-sufficient fund payments.

EXECUTIVE'S COMMENT

Columbia Ultimate Business Systems (CUBS), the automated collections system installed at the end of FY 1991/92, has increased collections substantially, 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 2007/08.

In FY 1993/94 Revenue and Reimbursement began collecting failure-to-appear fines and civil assessments for Municipal Court. In FY 1999/00, Revenue and Reimbursement began collecting victim restitution and court-ordered fines and fees for Adult and Juvenile Probation. Effective May 18, 2000 the Superior Court transferred the collection of current and deferred traffic cases to Revenue and Reimbursement. In FY 2000/01 Revenue and Reimbursement began collecting for Family Law cases and delinquent overpayments of Welfare benefits and Foster Care for Human Services Agency. Revenue and Reimbursement became the collections arm for the Superior Court of Merced County effective June 2004 when the Court transferred all the deferred payments, felony/misdemeanor cases, and a portion of the failure to appear traffic citations.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Revenue & Reimbursement Officer	1	1	1	1
Collection Supervisor	1	1	1	1
Supervising Accounting Technician	1	1	1	1
Accounting Technician	1	1	1	1
Collection Clerk I/II/III	6	6	6	6
Collection Agent I/II/III	8	9	9	9
Legal Clerk I/II	1	1	1	1
TOTAL FULL TIME & VS	19	20	20	20
Extra Help				
EH Account Clerk I/II	1.00	1.50	1.00	1.00
TOTAL FTE	1.00	1.50	1.00	1.00
TOTAL BUDGETED/APPROVED	20.00	21.50	21.00	21.00

One (1) Supervising Accounting Technician (Position #25) continues to be 100% revenue supported. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category increased for Special Department Expense-Software for revenue collection software to automate court assignments and Professional and Special Services-Collections Fees based on anticipated caseload increases.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
This category increased for the Reimbursement Office account based on projected increases in collections.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	2,739,691	2,697,848	3,371,582	3,371,582	3,371,582
SERVICES & SUPPLIES	312,809	374,755	418,616	418,616	418,616
INTRAFUND & INTERFUND TRANSFERS	0	16,800	20,597	20,597	20,597
CAPITAL ASSETS	72,694	89,057	68,500	7,500	7,500
GRAND TOTAL	3,125,194	3,178,460	3,879,295	3,818,295	3,818,295

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

B018 (12/98)

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. The Assessor oversees maintenance of the mapping service, administers an audit program so that all audits required by the State of California are completed, and provides appraisals and appraisal data to LAFCO, the Planning Department, and other county departments as needed.

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 known as the Property Tax Administration Program. For FY 1999/00 through FY 2001/02, the Assessor received State Funding that enabled increased efforts to insure assessment roll accuracy and efficiency to serve the public. The Property Tax Administration Program expired June 30, 2002. AB 719 was replaced by AB 589, a Property Tax Administration Grant Program that provided the same amount of funding for the period FY 2002/03 through FY 2005/06. The State Funds are accounted for in Budget Unit 11201 per Board direction. This program was not included in the California budget for FY 2006/07. For FY 2006/07, residual funds from prior year's expense savings covered the cost of six (6) full time staff, extra help, and one quarter staff for the Board of Supervisor Clerk-Assessment Appeals function. Currently AB83 is in the Assembly but the potential outcome is not known. Residual funds from prior year's expense savings are estimated to cover approximately two-thirds of the sub budget unit for FY 2007/08 with the general fund backing the remainder of the funds.

In July 2000, the Board of Supervisors approved the implementation of the "California Land Conservation Act" (Williamson Act), a program designed to provide an incentive for farmers and ranchers to remain in agriculture in Merced County. 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. The FY 2007/08 Proposed State Budget includes the complete elimination of all funding for subventions to counties for property tax losses incurred by enrolling agricultural land in Williamson Act contracts.

Senate Bill 1062, effective January 1, 2004 and the revised Revenue and Taxation Code Section 670 regarding veteran's organization/welfare property tax exemptions created a change in responsibility from the State Board of Equalization to the Assessor for the *sole determination* concerning the property qualification in the administration of annual exemptions. The duties of the Assessor include administration of the welfare exemption, reviewing all claims for the welfare and veteran's organization exemptions, notifying claimants of ineligible property, and conducting audits and verifications of the organizations' books, records, financial statements and operations to gather information. More than 200 applications of this type are filed each year.

Currently, the County is in the process of annexing approximately 4,000 acres from Fresno County. Additional work will need to be completed to convert, input and verify all property data.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
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	2	2	2	2
Supervising Auditor/Appraiser	1	1	1	1
Appraiser I/II/III	10	10	10	10
Assistant Title Technician	2	2	2	2
Title Technician	1	1	1	1
Cadastral Drafting Technician I/II	2	2	2	2
Assessment Services Supervisor	1	1	1	1
Appraiser Assistant	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Assessment Clerk III	2	2	2	2
Assessment Clerk I/II	7	7	7	7
TOTAL FULL-TIME & VS	39	39	39	39
Extra Help				
EH Assessment Clerk III	0.26	0.26	0.10	0.10
TOTAL FTE	0.26	0.26	0.10	0.10
TOTAL BUDGETED/APPROVED	39.26	39.26	39.10	39.10

The following six positions have been 100% supported by the State Property Tax Administration Grant Program: two (2) Auditor Appraiser I/II (Position #3, 6), two (2) Appraiser I/II (Position #7, 11), one (1) Appraiser Assistant (Position #15), and one (1) Assessment Clerk (Position #32). There will be further recommendations at final budget regarding these positions pending the outcome of the State Budget and the proposal to renew the grant program. One (1) Cadastral Drafting Technician (Position #34) continues to be 100% Revenue Supported by Tax Administration Fees-Supplemental Taxes. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category has increased for Professional and Special Services-Data Processing based on estimated rates and a shift in costs from Special Department Expense-Software.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

As part of the Property Administration Program the department reimburses the Board of Supervisors for one-fourth of the salary and benefits of a Deputy Board Clerk I/II.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
88067	Phase III Office Equipment/Furniture	$37,000	$0	$0
88068	Electric Update for Phase III	5,000	0	0
88069	Communication Updates for Phase III	2,000	0	0
88070	TAB File Storage	17,000	0	0
88071	Copier	7,500	7,500	7,500
TOTAL		$68,500	$7,500	$7,500

The office equipment and furniture requested are to replace 1975 furnishings that are currently being used by management staff. The electrical and communication appropriations are needed to support the Phase III update. The file storage is needed due to the substantial growth in the number of subdivisions and an upcoming county line change between Merced and Fresno counties, increasing the records and documents to be maintained. The copier is to replace a copier which is obsolete and no longer cost effective to repair. Pending further review at final budget, only the copier is recommended at this time.

REVENUE

This category is decreased overall. AB 719 Tax Admin Program includes the remaining residual funds from prior year's expense savings. Tax-Administrative Fees – Supplemental Taxes are increased based on new construction and re-appraisal estimates.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	270,480	262,082	369,725	369,725	369,725
SERVICES & SUPPLIES	177,318	193,663	361,718	361,718	361,718
CAPITAL ASSETS	182,037	1,779	0	0	0
GRAND TOTAL	629,835	457,524	731,443	731,443	731,443

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

B018 (12/98)

TAX COLLECTOR

BUDGET UNIT 11300

The County Tax Collector is governed by the Revenue & Taxation Code and is responsible for the billing and collection of all real and personal property taxes. These taxes are the assessments on secured, unsecured, supplemental, and delinquent roll property taxes. In addition, the office collects the Motel/Hotel Transient Occupancy Tax and administers the Senior Citizen Postponement and the Property Tax Assistance Program for Seniors, Blind, and Disabled. The Tax Collector is responsible for the auction of all tax defaulted properties.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Tax Collector Clerk I/II	5	5	5	5
Tax Collector Clerk III	0	0	1	1
TOTAL FULL-TIME & VS	5	5	6	6
Extra Help				
EH Assistant Processor	1.60	1.60	1.60	1.60
TOTAL FTE	1.60	1.60	1.60	1.60
TOTAL BUDGETED/APPROVED	6.60	6.60	7.60	7.60

For FY 2007/08 one (1) Tax Collector Clerk III is requested to handle the increase in complex tax collection issues.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category increased overall for Office Expense-General due to the increased cost of processing tax bills and the supplemental tax reminder notices; Professional and Special Services due to increased Department of Motor Vehicle and Parties of Interest related requests; and Communications-Internal Services increased based on departmental charges.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is increased for Other Sales of CD Roll Sales, Bill Copy, and Research; Auction Fee Reimbursement increased for default property auctions.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	515,449	524,135	628,050	628,050	628,050
SERVICES & SUPPLIES	199,116	150,094	349,573	349,573	349,573
CAPITAL ASSETS	17,680	14,767	0	0	0
GRAND TOTAL	732,245	688,996	977,623	977,623	977,623

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

B018 (12/98)

TREASURER

BUDGET UNIT 11400

The County Treasurer is governed by the California Government Code and responsible for the preservation of capital through sound financial management. The safekeeping of these assets requires the receipt of all monies for deposit, maintenance of accurate records, cashflow projections, and daily investing of monies in the pooled portfolio. The pool participants include the County, Schools, College, Special Districts, and Independent Agencies. In addition, the office oversees unclaimed and missing heirs property, custody of investments, debt issuances and service. The Treasurer is also the ex-officio member on the Retirement Board.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Treasurer-Tax Collector	1	1	1	1
Assistant Treasurer-Tax Collector	1	1	1	1
Chief Deputy Tax Collector	1	1	1	1
Accounting Technician	2	2	2	2
Accountant I/II	1	1	1	1
TOTAL FULL-TIME & VS	6	6	6	6
TOTAL BUDGETED/APPROVED	6.00	6.00	6.00	6.00

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category increased overall for Professional and Special Services-Data Processing due to department implementing software to make the Treasury compliant with new Check 21 legislation requirements and Professional and Special Services for Fund Management Fees; Professional and Special Services-Audits increased for external audit of portfolio.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenues have decreased significantly for Personnel Services based on revised estimates; Tobacco Securitization increased slightly.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

FUND - 1010
BUDGET UNIT # - 11500
UNIT TITLE - ADMINISTRATIVE SVCS-SUPPORT SVCS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	1,175,477	1,291,083	1,629,275	1,575,928	1,575,928
SERVICES & SUPPLIES	1,588,070	1,526,683	2,039,094	2,038,703	2,038,703
INTRAFUND & INTERFUND TRANSFERS	-1,219,760	-1,375,245	-1,374,564	-1,374,564	-1,374,564
CAPITAL ASSETS	13,882	8,995	30,000	30,000	30,000
GRAND TOTAL	1,557,669	1,451,516	2,323,805	2,270,067	2,270,067

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

ADMINSTRATIVE SERVICES – SUPPORT SERVICES

BUDGET UNIT 11500

California State Government Code, Article 7, Section 22500-2509 and County Ordinance No. 374 describe the purchasing function in which the County Executive Officer (CEO) serves as the Purchasing Agent. The Administrative Services Director is responsible to the CEO for establishing procedures and maintaining the centralized purchasing function for the County. The Department of Administrative Services/Support Services purchases goods and services; conducts auction sales of surplus property; maintains central stores; negotiates and monitors contracts; receives and distributes shipments of supplies; provides mailroom, information and janitorial services.

EXECUTIVE'S COMMENT

The primary focus of the division is to provide customer-oriented, results-focused professional services to all county departments.

Administrative Services-Support Services Division has enhanced the County web page by placing all Invitation For Bid (IFB) and Request For Proposal (RFP) on-line to facilitate a larger resource base with access to complete information necessary for response. Administrative Services-Support Services Division, in this fiscal year, will place more emphasis on its control and management of bids and proposals, follow-on contract negotiation, execution and compliance. The intranet newsletter has been well received as an information resource and will be augmented with other outreach efforts.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Assistant Director–Administrative Services-Support Services	1	1	1	1
Contract Administrator	0	0	0	0
Procurement Specialist I/II	0	0	2	2
Buyer I/II	2	2	0	0
Accounting Technician	1	1	1	1
Office Assistant III	0	0	1	1
Typist Clerk III	1	1	0	0
Office Assistant I/II	0	0	1	1
Typist Clerk I/II	1	1	0	0
Supervising Janitor	1	1	1	1
Lead Janitor	1	1	1	1
Janitor	16	16	17	17
TOTAL FULL-TIME & VS	24	24	25	25
Extra Help				
EH Typist Clerk I	0.50	0.50	0.00	0.00
TOTAL FTE	0.50	0.50	0.00	0.00
TOTAL BUDGETED/APPROVED	24.50	24.50	25.00	25.00

One (1) Janitor (Position #30) continues to be 100% revenue supported by the Human Services Agency and one (1) Janitor (Position #31) is 100% revenue supported by Trial Court funding through an agreement with the Superior Court of California. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

On February 13, 2007 (Mid Year) two (2) Buyer I/II (Position #2, 5) were changed to Procurement Specialist I/II, one (1) Typist Clerk III (Position #11) was changed to Office Assistant III, and one (1) Typist Clerk II (Position #13) was changed to Office Assistant I/II. On April 3, 2007 one (1) Janitor (Position #31) 100% funded by the Superior Court of California was added to provide janitorial services to the new courthouse.

For FY 2007/08 one (1) Contract Administrator is requested to oversee all county contracts. At this time this position is not recommended pending further review at Final Budget.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES
This category is increased overall for Supplies Re-Issued based on projected usage and Office Expense-Metered Mail due to rate increases.

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

		REQUESTED	RECOMMENDED	APPROVED
88022	Surplus Property-Other	$5,000	$5,000	$5,000
88023	Surplus Property-County	25,000	25,000	25,000
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 increased in Other Sales for Supplies Re–Issued and Other Sales for Mailroom services.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - COUNSEL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	1,406,869	1,547,433	2,123,942	2,123,942	2,159,773
SERVICES & SUPPLIES	223,940	231,671	615,505	615,505	621,924
OTHER CHARGES	0	-17	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-348,647	-366,956	-467,000	-467,000	-467,000
CAPITAL ASSETS	0	0	21,000	21,000	21,000
GRAND TOTAL	1,282,162	1,412,131	2,293,447	2,293,447	2,335,697

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

COUNTY COUNSEL

BUDGET UNIT 12500

Government Code section 27640 authorizes the Office of County Counsel. The County Counsel is the chief legal officer for the County with regard to civil matters. The County Counsel's Office provides legal services and advice to the Board of Supervisors, County officers and department heads, special districts, and is the acting attorney for the Public Administrator. In performing these duties, County Counsel attends all meetings and proceedings of the Board of Supervisors, the Planning Commission, the Retirement Board, the Assessment Appeals Board and the Management Council. In addition, the Office of County Counsel provides all legal support to the Castle Airport Development Center, the County Redevelopment Agency, the In-Home Supportive Services Public Authority, the Airport Land Use Commission, and the Retirement Board, as well as handling all civil litigation for the County.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
County Counsel	1	1	1	1
County Counsel Designee	0	1	0	0
Assistant County Counsel	1	1	1	1
Chief Civil Litigator	1	1	1	1
Senior Deputy County Counsel	1	1	1	1
Deputy County Counsel I/II/III/IV	4	4	5	5
County Office Supervisor	0	0	1	1
County Counsel Office Supervisor	1	1	0	0
Legal Secretary–Confidential	1	1	1	1
Paralegal	0	0	1	1
Legal Assistant–Confidential	1	1	1	1
TOTAL FULL-TIME & VS	11	12	13	13
Extra Help				
EH Typist Clerk I	0.00	0.20	0.00	0.00
TOTAL FTE	0.00	0.20	0.00	0.00
TOTAL BUDGETED/APPROVED	11.00	12.20	13.00	13.00

One (1) Senior Deputy County Counsel (Position #1) and one (1) Deputy County Counsel I/II/III/IV (Position #12) are 100% revenue supported from the Human Services Agency. One (1) Chief Civil Litigator (Position #15) is 100% revenue supported from the Insurance Pool. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

During FY 2006/07 one (1) County Counsel Designee (Position #16) was deleted upon the incumbent's retirement. On February 13, 2007 (Mid Year) one (1) County Counsel Office Supervisor (Position #7) was changed to County Office Supervisor.

For FY 2007/08 one (1) Deputy County Counsel I/II/III/IV and one (1) Paralegal are requested.

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, and retirement rate adjustments based on the actuarial study.

At final budget, Special Pay and Benefit line item accounts were increased for HIPAA and Family Violence Prevention Coalition differentials.

SERVICES AND SUPPLIES

This category is increased overall in Professional and Special Services–Legal Services for augmented services concerning litigation, development projects, and legal contracts. Transportation and Travel-In State Overnight is increased to correctly reflect appropriations inadvertently placed in a different account. Professional and Special Services-Data Processing is increased based on estimated rates.

SERVICES AND SUPPLIES (Continued)

At final budget, General Liability was increased for HIPAA and Family Violence Prevention Coalition differentials. Account Professional and Special Services – Other Professional Fees was increased for estimated interest for fees held in Lawyer Trust Account. Professional and Special Services – Legal Services reduced to offset cost of Family Violence Prevention Coalition differential.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This area is adjusted for Interdepartmental Contracts with Human Services Agency, Children's and Families First, Public Authority, and Local Agency Formation Commission.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
88075 Modular Design	$21,000	$21,000	$21,000
TOTAL	$21,000	$21,000	$21,000

Modular Design is for space utilization and reconfiguration of County Counsel office.

REVENUE

This category is decreased for services provided in Legal Services, Personnel Services, and Estate Fees–Public Administrator.

At final budget, Legal Services – IOALTA Earned was increased for fees received in advance of work being done.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$35,831	***$6,419***				***$42,250***	***$20,000***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PERSONNEL

FUND - 1010
BUDGET UNIT # - 13000
UNIT TITLE - HUMAN RESOURCES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	1,021,756	1,154,459	1,332,874	1,332,874	1,332,874
SERVICES & SUPPLIES	326,880	308,038	589,121	589,121	589,121
INTRAFUND & INTERFUND TRANSFERS	-39,118	-59,518	-49,650	-49,650	-49,650
GRAND TOTAL	1,309,518	1,402,979	1,872,345	1,872,345	1,872,345

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

B018 (12/98)

HUMAN RESOURCES

BUDGET UNIT 13000

Human Resources is a division of the County Executive Office. Human Resources is currently responsible for the administration of countywide personnel functions, labor relations, classification and pay, recruitment and selection, employer/employee relations, training, and disciplinary actions.

EXECUTIVE'S COMMENT

During FY 2006/07, efforts in Human Resources were focused on updating the Salary Resolution, revising the Human Resources Rules and Regulations, updating the Operations Directives and County-wide Job Specifications and a renewed emphasis in training. In February, 2007 the Board approved the revised Human Resources Rules and Regulations which serves as the policy document for all personnel actions pertaining to County Employment. The Board also approved the updates and revisions to the County Job Specifications and the Operation Directives. In addition, the complete Recruitment and Selection process has been reviewed and updated to provide better customer service to our external and internal customers.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Director of Human Resources	1	1	1	1
Human Resources Manager	1	1	1	1
Human Resources Analyst I/II/III	4	4	4	4
Legal Research & Compliance Specialist	1	1	0	0
Personnel Technician I/II	2	2	2	2
County Office Supervisor	0	0	1	1
Human Resources Office Supervisor	1	1	0	0
Payroll Technician-Confidential	1	1	1	1
Support Services Assistant–Confidential	2	2	2	2
Office Assistant I/II-Confidential	0	0	1	1
Typist Clerk I/II-Confidential	1	1	0	0
TOTAL FULL-TIME & VS	14	14	13	13
Extra Help				
EH Typist Clerk I/II	0.00	0.50	0.50	0.50
TOTAL FTE	0.00	0.50	0.50	0.50
TOTAL BUDGETED/APPROVED	14.00	14.50	13.50	13.50

On January 9, 2007, one (1) Legal Research & Compliance Specialist (Position #20) was deleted. On February 13, 2007 (Mid Year) one (1) Human Resources Office Supervisor (Position #5) was changed to County Office Supervisor and one (1) Typist Clerk I/II-Confidential (Position #19) was changed to Office Assistant I/II-Confidential.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

Overall this category has increased for Special Department Expense-Software for ongoing Dashboard project. Professional and Special Services-Medical Services is increased for post–employment Group I and II physicals. Professional and Special Services-Data processing is increased based on estimated rates. Professional and Special Services-Psych Evaluation is increased for duty psychological exams.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

These accounts are adjusted to reflect anticipated reimbursement from departments for classified ads, training classes, appeal hearings, Department of Transportation Drug and Alcohol Testing, and Livescan fingerprinting. Costs for these items are paid by Human Resources and billed back to the appropriate department.

CAPITAL ASSETS

None.

REVENUE

Other Revenue increased based on collections for one half of all hearings involving an External Hearing Officer or an Administrative Law Judge.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PERSONNEL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	4,966	0	193,140	193,140	193,140
SERVICES & SUPPLIES	63,481	63,760	265,466	265,466	265,466
GRAND TOTAL	68,447	63,760	458,606	458,606	458,606

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

EMPLOYEE DEVELOPMENT

BUDGET 13100

This Employee Development division was established to assist County departments in ensuring nondiscrimination and to develop and implement the Equal Employment Opportunity (EEO) Program for compliance with State and Federal law. Monitoring efforts involve work force and utilization analysis, qualification assessment, analysis of recruitment and selection procedures, disciplinary actions, and progress towards goals.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
EEO Diversity Director	1	1	1	1
Secretary I/II-Confidential	1	1	1	1
TOTAL FULL-TIME & VS	2	2	2	2
TOTAL BUDGETED/APPROVED	2.00	2.00	2.00	2.00

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is decreased for Insurance-General Liability based on the projected countywide rates and premium.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - ELECTIONS

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	251,249	262,271	330,122	330,122	330,122
SERVICES & SUPPLIES	632,435	341,905	796,567	796,567	796,567
INTRAFUND & INTERFUND TRANSFERS	0	0	-8,000	-8,000	-8,000
CAPITAL ASSETS	126,419	512,186	0	0	0
GRAND TOTAL	1,010,103	1,116,362	1,118,689	1,118,689	1,118,689

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

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. This office 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 Uniform District Election Law (UDEL) Elections 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 setting the dates and deadlines for candidates, voter registration and voting. The Registrar is 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.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Deputy Registrar of Voters	1	1	1	1
Election Clerk I/II/III	4	4	4	4
TOTAL FULL-TIME & V/S	5	5	5	5
Extra Help				
EH Election Clerk I	0.50	0.50	0.30	0.30
TOTAL FTE	0.50	0.50	0.30	0.30
TOTAL BUDGETED/APPROVED	5.50	5.50	5.30	5.30

One (1) Elections Clerk I/II/III (Position #2) continues to be 100% revenue supported. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

The increase in this category for Professional and Special Services–Data Processing, Special Department Expense-Election Expense, and Office Expense-Postage is based on two mandated statewide elections for the fiscal year of 2007/2008.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for staff support provided to the Clerk's office.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - ELECTIONS

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	20,172	13,670	29,623	29,623	29,623
SERVICES & SUPPLIES	520,973	936,136	784,546	784,546	1,588,046
GRAND TOTAL	541,145	949,806	814,169	814,169	1,617,669

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

B018 (12/98)

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 elections 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 including: 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.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APRROVED
Extra Help				
EH Election Technician	0.26	0.26	0.26	0.26
EH Elections Clerk I/II	2.00	2.00	2.00	2.00
EH Election Worker	0.87	0.87	0.87	0.87
TOTAL FTE	3.13	3.13	3.13	3.13
TOTAL BUDGETED/APPROVED	3.13	3.13	3.13	3.13

The extra help personnel are hired to work before, during, and after the scheduled election. Extra help is recommended based on the anticipated higher volume of voter turnout and an increased level of absentee ballots for the Uniform District Election Law (UDEL) Elections.

SERVICES AND SUPPLIES

This category is increased overall for Special Department Expense-Election Expense and Office Expense-Postage based on three elections to be held in FY 07/08.

At final budget, Professional and Special Services increased for ongoing litigation in Federal court. Special Department Expense – Board Fees and Special Department Expense – Election Expense increased for election in February. Maintenance – Equipment increased for Absentee Voting Tracking System.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is increased overall for statewide elections reimbursement mandates.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$803,500				***$803,500***	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROPERTY MANAGEMENT

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	996,104	1,086,591	1,231,550	1,231,550	1,231,550
SERVICES & SUPPLIES	2,531,371	2,739,942	3,122,423	3,122,423	3,143,423
OTHER CHARGES	-154	-350	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-1,760,576	-2,261,177	-1,964,693	-1,964,693	-1,985,693
CAPITAL ASSETS	0	6,328	0	0	0
GRAND TOTAL	1,766,745	1,571,334	2,389,280	2,389,280	2,389,280

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

B018 (12/98)

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.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Building Services Manager	1	1	1	1
HVAC Supervisor	0	0	1	1
Plant Mechanical Technician Supervisor	1	1	0	0
Building Maintenance Supervisor	1	1	1	1
Building Maintenance Worker III	2	2	2	2
Building Maintenance Worker I/II	1	1	1	1
HVAC Technician I/II	0	0	2	2
Plant Mechanical Technician I/II	2	2	0	0
Correctional Maintenance Worker	3	3	3	3
Maintenance Painter	1	1	1	1
Lead Maintenance Painter	1	1	1	1
Office Assistant III	0	0	1	1
Typist Clerk III	1	1	0	0
TOTAL FULL-TIME & VS	14	14	14	14
TOTAL BUDGETED/APPROVED	14.00	14.00	14.00	14.00

SALARIES AND EMPLOYEE BENEFITS
On February 13, 2007 (Mid Year) one (1) Plant Mechanical Technician Supervisor (Position #28) was changed to HVAC Supervisor, two (2) Plant Mechanical Technician I/II (Position #19, 23) were changed to HVAC Technician I/II, and one Typist Clerk III (Position #30) was changed to Office Assistant 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, and retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES
This category is increased overall for Maintenance Structure-Improvements and Grounds, Maintenance Structure-Improvements and Grounds-Mechanical, and Maintenance Structure-Improvements and Grounds-Painting for countywide maintenance projects.

At final budget, Utilities are increased for additional Library hours and Health landscaping based on projected meter readings.

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, Area Agency on Aging, Main Jail, John Latorraca Correctional Center, and the Juvenile Justice Facility. Interfund Transfer Out is for the debt service on the Energy Retrofit Project.

Intrafund Transfers In is adjusted for services to be provided to the Library and Health department.

CAPITAL ASSETS
None.

REVENUE
This category increased for Rents and Concessions based on projected rentals for FY 2007/08.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$21,000		***($21,000)***		***$0***	***$0***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROPERTY MANAGEMENT

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	25,502	26,012	55,000	55,000	55,000
SERVICES & SUPPLIES	0	0	32,200	32,200	32,200
OTHER CHARGES	0	0	15,000	15,000	15,000
GRAND TOTAL	25,502	26,012	102,200	102,200	102,200

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

B018 (12/98)

TAXES, BENEFITS, AND ASSESSMENTS

BUDGET UNIT 16200

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

SALARIES AND EMPLOYEE BENEFITS

This category is decreased for benefits associated with the Retirement 415 Plan.

SERVICES AND SUPPLIES

This category is increased overall for Special Department Expense-IRS/State Fees/Assessment to pay Internal Revenue Service (IRS) and State fees.

CAPITAL ASSETS

None.

OTHER CHARGES

This category is decreased for the administration of the Social Security agreements by the Public Employees' Retirement System (PERS).

INTRAFUND AND INTERFUND TRANSFERS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

FUND - 1816
BUDGET UNIT # - 16900
UNIT TITLE - CAPITAL PROJ-COURTS BLDG RESTORE

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	169,912	0	0	0
CAPITAL ASSETS	0	152,175	250,000	250,000	250,000
GRAND TOTAL	0	322,087	250,000	250,000	250,000

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

B018 (12/98)

CAPITAL PROJECTS – COURTS BUILDING RESTORATION

BUDGET UNIT 16900
This budget unit was established August 15, 2006 as an accounting mechanism for the reconstruction of the Merced County Superior Court located at 627 W 21st Street due to a fire on July 16, 2006. The Superior Court fire rendered most of the building and contents unusable. Funds for this project are from Insurance Proceeds and the General Fund.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
87453 Reconstruction-Court Facility	$250,000	$250,000	$250,000
TOTAL	$250,000	$250,000	$250,000

Appropriation is to support the completion of the reconstruction of the court building damaged by fire.

REVENUE
Revenues for court reconstruction are reflected in Other Revenue-Insurance Proceeds and Operating Transfers In.

At final budget, Other Revenue – Insurance Proceeds was increased to balance fund based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						$798,677

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	75,000	98,434	450,000	450,000	450,000
INTRAFUND & INTERFUND TRANSFERS	-325,582	-24,914	0	0	0
CAPITAL ASSETS	870,336	1,066,736	7,640,500	7,640,500	8,198,300
GRAND TOTAL	619,754	1,140,256	8,090,500	8,090,500	8,648,300

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

B018 (12/98)

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

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 Fiscal Year 2002/03 through 2005/06, each of the projects has been reviewed with recommendations presented to the Board at Final Budget.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

Appropriations are budgeted for a financial advisor and for financial team members to assist the County through the evaluation, legal and under writing of financing Capital Projects. DPW-Professional Service appropriation is included for costs associated with General Fund Projects.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
83600	***Structures and Improvements***	***$750,000***	***$750,000***	***$500,000***
87028	Spring Fair Tank Removal	300,000	300,000	300,000
87156	Downtown Government Center	5,000,000	5,000,000	5,000,000
87304	Repair South Dos Palos Irrigation	60,800	60,800	60,800
87305	Repair Park Facility-Planada	12,000	12,000	12,000
87306	Repair Park Facility-South Dos Palos	47,700	47,700	47,700
87042	***Los Banos-Court Screening***	***0***	***0***	***14,800***
87044	***HSA-Building 1 HVAC Study***	***0***	***0***	***35,000***
87045	***HSA-Main Reception Interview Room***	***0***	***0***	***25,000***
87046	***HSA-Downspout/Turf Drainage***	***0***	***0***	***12,000***
87047	***HSA/AAA Re-roof HSA Facility***	***0***	***0***	***81,000***
87048	***Sheriff/Coroner De-comp Room***	***0***	***0***	***40,000***
87049	***Water Treatment System***	***0***	***0***	***600,000***
87410	HSA #5 Building Project	1,200,000	1,200,000	1,200,000
87912	Community and Veterans Halls	270,000	270,000	270,000
TOTAL		***$7,640,500***	***$7,640,500***	***$8,198,300***

At final budget, appropriations were established for Los Banos Court Screening to finish project, HSA-Building 1 HVAC Study, HSA-Main Reception Interview Room to enhance ergonomics of room, HSA-Downspout/Turf Drainage for client safety, HSA/AAA Re-roof HSA Facility to repair broken down roof, Sheriff/Coroner De-comp Room for ventilation, and Water Treatment System at John Latorracca facility.

Structures and Improvements have been programmed for emergency projects not listed in FY 2007/08. Appropriations are established for a Downtown Government Center, repair of park facilities in Planada, South Dos Palos and South Dos Palos Irrigation and HSA Building #5. Appropriations are reflected for the Spring Fair Tank Removal, an ongoing project that began in FY 2005/06; and ongoing Community and Veterans Halls projects.

REVENUE

None.

At final budget, revenues were increased in other Revenue for reimbursement from Court project.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
				$557,800	*$557,800*	*$14,800*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	0	43,307	56,283	56,283	56,283
SERVICES & SUPPLIES	41,577	11,392	443,717	443,717	248
OTHER CHARGES	86,692	175,047	0	0	443,469
INTRAFUND & INTERFUND TRANSFERS	1,000	-17,574	0	0	0
CAPITAL ASSETS	3,725	0	0	0	0
GRAND TOTAL	132,994	212,172	500,000	500,000	500,000

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

B018 (12/98)

DISTRICT PROJECTS

BUDGET UNIT 17100

In FY 1984/85 this budget unit was established as an accounting mechanism for minor maintenance needs, capital projects, or special projects within the supervisorial districts. During FY 1986/87, the funding allocations were suspended as part of the overall effort to meet the budget needs after the elimination of the General Revenue Sharing. In FY 1999/2000, the allocation was restored and is distributed evenly among the five supervisorial districts.

SALARIES AND BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Administrative Assistant (At-Will)	0	1	1	2
TOTAL FULL-TIME & VS	0	1	1	2
TOTAL BUDGETED/APPROVED	0.00	1.00	1.00	2.00

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, and retirement rate adjustments based on the actuarial study.

At final budget, one (1) Administrative Assistant (At-Will) was added for support.

SERVICES AND SUPPLIES

Category adjusted to offset increased costs related to Salaries and Benefits.

At final budget, appropriations were removed from Special Department Expense and moved to different line item.

OTHER CHARGES

None.

At final budget, appropriations from Special Department Expense moved to Contributions to Other Agencies.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($443,469)	*$443,469*			*$0*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
CAPITAL ASSETS	64,389	0	0	0	0
GRAND TOTAL	64,389	0	0	0	0

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

B018 (12/98)

CAPITAL PROJECTS - CORRECTIONAL FACILITY

BUDGET UNIT 17200

This budget unit was originally established as an accounting mechanism for the construction of the Merced County Correctional Facility (John Latorraca Correctional Facility) on Sandy Mush Road. This 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.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
CAPITAL ASSETS	10	56,026	0	0	0
GRAND TOTAL	10	56,026	0	0	0

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

B018 (12/98)

CAPITAL PROJECTS - MENTAL HEALTH FACILITY

BUDGET UNIT 17300
This budget unit was originally established as an accounting mechanism for the construction of the Marie Green Psychiatric Facility that was completed in 1998. Since FY 1999/2000, project planning for additional Mental Health facility space has been reviewed. This budget unit will continue to be used for major capital projects related to the Mental Health Facility.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
At final budget, Operating Transfers In was adjusted to balance fund.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						$258,058

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
CAPITAL ASSETS	5,688,387	11,777,532	0	0	0
GRAND TOTAL	5,688,387	11,777,532	0	0	0

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

B018 (12/98)

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. On November 16, 2004 the Board approved the plans and specifications; and, on April 5, 2005 the Board awarded a construction contract to Brown Construction Incorporation of Sacramento, California including approval of Change Order Number 1 for deductions related to value engineering. Government Code Section 76223 details the conditions pertaining to the construction of the Merced County Court Facility. Funds for this project are from debt financing and the Courthouse Construction Trust Fund (fines, fees, and assessments). The Board has a Financing Agreement and Facility Memorandum of Understanding (MOU) between the State Administrative Offices of the Court (AOC) and Merced County that also includes the Merced County Superior Court in the MOU.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

REVENUE

At final budget, Courts Construction Assessments was increased to cover costs for a new Justice Facility and to balance the budget unit.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						$1,445,049

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
CAPITAL ASSETS	400,380	1,493,727	0	0	0
GRAND TOTAL	400,380	1,493,727	0	0	0

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

B018 (12/98)

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 new fire station 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 a new fire station. From FY 2003/04 through FY 2005/06, discussions continued for a new fire facility between Public Works and Fire. And, on December 21, 2005 groundbreaking began on the new facility at Highway 140 & Gurr Road. The 3,662 square foot facility was completed in spring 2007. The new station provides coverage for the Franklin/Beachwood/McSwain area.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
CAPITAL ASSETS	11,173	0	0	0	0
GRAND TOTAL	11,173	0	0	0	0

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

CAPITAL PROJECTS - HEALTH FACILITY

BUDGET UNIT 17600
This budget unit was established in FY 1994/95 to account for the new Public Health Facility completed during 1999. The budget unit also reflects appropriation for the various major Health Facility projects.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

FUND - 1808
BUDGET UNIT # - 17700
UNIT TITLE - CAPITAL PROJ-EMERGENCY OPER CTR

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	0	0	0	730,000
GRAND TOTAL	0	0	0	0	730,000

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

CAPITAL PROJECTS – EMERGENCY OPERATIONS CENTER

BUDGET UNIT 17700
This budget unit was established August 15, 2006 as an accounting mechanism for the Emergency Operations Center (EOC) capital project.

At final budget, budget unit number was changed from 16800 to 17700.

EXECUTIVE COMMENT
The Emergency Operations Center was accommodated on an as-needed-basis in the Merced County Administration Building and the Health Facility. The Board aspires to have the EOC in a designated location. The desire is for the center to accommodate emergency operations that include a command post along with medical services and dispatch functions. This is a multi phased project; no action will proceed to the next phase without the approval of the Board of Supervisors.

SERVICES AND SUPPLIES
At final budget, appropriations were established in Professional and Special Services for Emergency Operations Center study.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
At final budget, revenues were established in Tobacco Judgment to support Emergency Operations Center feasibility study.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$730,000				*$730,000*	*$730,000*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
CAPITAL ASSETS	65,574	343	0	0	0
GRAND TOTAL	65,574	343	0	0	0

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

B018 (12/98)

CAPITAL PROJECT - JUVENILE JUSTICE CORRECTIONAL FACILITY

BUDGET UNIT 17800

This budget unit was established in FY 1999/2000 specifically for construction of the 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 the summer of 2002. Construction was completed in April 2004 with the final phase occupancy in October 2006. This budget unit continues to be used for major capital projects related to the Juvenile Justice Facility.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

FUND - 1815
BUDGET UNIT # - 17900
UNIT TITLE - CAPITAL PROJ-ANIMAL CONTROL FAC

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
CAPITAL ASSETS	0	371,512	800,000	800,000	800,000
GRAND TOTAL	0	371,512	800,000	800,000	800,000

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

B018 (12/98)

CAPITAL PROJECT – ANIMAL CONTROL FACILITY

BUDGET UNIT 17900
This budget unit was established as an accounting mechanism for the construction of the Animal Control Facility. This budget unit will continue to be used for major capital projects related to the Animal Control Facility.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

	REQUEST	RECOMMENDED	APPROVED
87884 Animal Control Facility	$800,000	$800,000	$800,000
TOTAL	$800,000	$800,000	$800,000

The appropriation is to assist in aspects of design, construction, and furnishings through completion of the animal facility.

REVENUE
At final budget, proceeds from Tobacco Judgment and Tobacco Securitization were increased for the Animal Control Facility.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						$2,772,329

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	2,533	0	0	0	0
OTHER CHARGES	76,788	71,090	389,600	389,600	359,211
GRAND TOTAL	79,321	71,090	389,600	389,600	359,211

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

ADVERTISING

BUDGET UNIT 18000
Government Code Sections 26100-26103 allows the Merced County Board of Supervisors to expend funds to increase the trade and commerce of the County. The purpose of the fund is to provide appropriation for advertisement that increases public awareness of the County's benefits, trade, and commerce; finance County Exhibits at fairs and expositions; and contract with agencies, associations, or corporations for these promotional services.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
This category has increased overall for Contributions to Other Agencies for public awareness. Appropriations are included for the City and County Chamber of Commerce, Grassland Conservation and Education "Wild on the Wetlands", San Joaquin Valley Resource Conservation & Development Area & Council, and Santa Nella Convention Visitor's Bureau.

At final budget, Contribution to Other Agencies was reduced to support new library hours.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($30,389)				*($30,389)*	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	448,798	473,193	492,278	492,278	492,278
SERVICES & SUPPLIES	556,590	627,656	619,060	619,060	619,060
OTHER CHARGES	1,754	5,914	6,000	6,000	6,000
INTRAFUND & INTERFUND TRANSFERS	5,096	5,191	5,383	5,383	5,383
CAPITAL ASSETS	4,838	851	155,000	155,000	155,000
GRAND TOTAL	1,017,076	1,112,805	1,277,721	1,277,721	1,277,721

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

MERCED COUNTY SPRING FAIR

BUDGET UNIT 18100

The Merced County Fair became a County department in l981 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 2007 Fair with possible adjustments to be made during Final Budget hearings.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
County Spring Fair Manager	1	1	1	1
Spring Fair Coordinator VS	0	1	1	1
Support Services Analyst I/II	1	0	0	0
Spring Fair Program Assistant VS	1	1	1	1
Spring Fair Groundskeeper VS	1	2	2	2
TOTAL FULL-TIME & VS	4	5	5	5
Extra Help				
EH Spring Fair Technical Assistant	*	*	*	*
EH Laborer	*	*	*	*
EH Account Clerk II	*	*	*	*
EH Typist Clerk I	*	*	*	*
EH Spring Fair-Clerical	*	*	*	*
EH Spring Fair Assistant	*	*	*	*
EH Spring Fair-Maintenance	*	*	*	*
TOTAL FTE	3.63	3.63	4.42	4.42
TOTAL BUDGETED/APPROVED	7.63	8.63	9.42	9.42

*Spring Fair does not maintain FTE data. Extra Help classifications used depends upon program needs. Total Extra Help will not exceed 4.42 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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased to reflect the higher cost of Utilities; Maintenance Structure-Improvements and Grounds accounts are increased for maintenance projects; Maintenance-Equipment increased due to rising fuel costs.

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

	REQUESTED	RECOMMENDED	APPROVED
83600 Structures and Improvements	$155,000	$155,000	$155,000
TOTAL	$155,000	$155,000	$155,000

Structures and Improvements (83600) include the Major Maintenance Plan (MMP) consisting of ongoing projects for upgrade of the Fair facilities.

REVENUE

This category is increased for Interim Rentals, Other Concessions, and State Aid for Construction based on current information and trends.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

FUND - 1010
BUDGET UNIT # - 18200
UNIT TITLE - COMMERCE AVIATION & ECONOMIC DEV

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	730,875	784,384	868,853	868,853	868,853
SERVICES & SUPPLIES	459,778	288,983	214,011	214,011	240,999
GRAND TOTAL	1,190,653	1,073,367	1,082,864	1,082,864	1,109,852

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

B018 (12/98)

COMMERCE, AVIATION AND ECONOMIC DEVELOPMENT

BUDGET UNIT 18200

The Department of Commerce, Aviation and Economic Development (CAED) 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 start-up, retention, 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. The department assumed responsibility for Castle Airport Aviation and Development Center; and the County Redevelopment Agency program in 2004.

EXECUTIVE COMMENT

The department continues to be in transition with the ongoing development of Castle Airport Aviation and Development Center and recent shift to contract management of facilities/grounds. This year should mark the completion of the Master Developer Agreement and the beginning of new development projects.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Director Commerce, Aviation & Economic Development	1	1	1	1
Assistant Director of Commerce, Aviation and Economic Development	1	1	1	1
Business Operations Manager	1	1	1	1
Loan Officer	***1***	***1***	***1***	***0***
Staff Services Analyst I/II	***0***	***0***	***0***	***1***
Marketing and Business Retention Director	1	1	1	1
Accountant II	1	1	1	1
Secretary II	1	1	1	1
Office Assistant III	0	0	1	1
Typist Clerk III	1	1	0	0
TOTAL FULL-TIME & VS	8	8	8	8
Contract Employees				
CC Loan Officer	1.00	1.00	1.00	1.00
TOTAL CONTRACT EMPLOYEES	1.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	9.00	9.00	9.00	9.00

On February 13, 2007 (Mid Year) one (1) Typist Clerk III (Position #16) was changed to Office Assistant 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, and retirement rate adjustments based on the actuarial study.

At final budget, one (1) Staff Services Analyst I/II was added and one (1) Loan Officer was deleted.

SERVICES AND SUPPLIES

This category is reduced overall based on reductions in Professional and Special Services-Contractual Agreements, Transportation and Travel-In State Overnight, and Transportation and Travel-Out of State due to fiscal constraints.

At final budget, appropriations increased for Professional and Special Services-Contractual Agreements for Employment Training Panel contract and revised Merced County Economic Development Department contracts.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
This category is reduced overall for State Other and Other Revenue due to the Community Development Block Grant micro enterprise grant ending in Fiscal Year 2006/07.

At final budget, Other Revenue, State Other, and Personnel Services-Administration were increased for contract items and to balance budget unit.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$26,988				*$26,988*	*$46,346*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	144,917	80,995	0	0	0
GRAND TOTAL	144,917	80,995	0	0	0

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

B018 (12/98)

UC MERCED DEVELOPMENT OFFICE

BUDGET UNIT 18400

On August 29, 2000, the Board of Supervisors (BOS) took action to establish the UC Project Office (name changed to Development Office) as 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. In Fiscal Year 2005/06 this budget unit was phased out.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

FUND - 1400
BUDGET UNIT # - 18500
UNIT TITLE - MERCED COUNTY REDEVELOPMENT AGENCY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	0	75,736	75,736	81,710
OTHER CHARGES	0	0	140,000	140,000	0
CAPITAL ASSETS	0	0	0	0	500,000
GRAND TOTAL	0	0	215,736	215,736	581,710

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

B018 (12/98)

MERCED COUNTY REDEVELOPMENT AGENCY

BUDGET UNIT 18500

In 2006, the County established a Redevelopment Agency (RDA) and designated Castle Airport and Aviation Development Center as the Redevelopment Project Area. Staff from the Department of Commerce, Aviation and Economic Development operates as staff for the RDA to provide leadership and management for the development of the former Castle Air Force Base. Budget Unit 18500 was established to provide a mechanism for tracking the RDA-related expense and revenue.

EXECUTIVE'S COMMENT

RDA staff will work closely with the proposed Master Developer to begin the process of redeveloping former Castle Air Force Base into a commercial and commerce center. Staff will also be working to complete the environmental requirements associated with the project area plans.

SALARIES AND EMPLOYEE BENEFITS

None

SERVICES AND SUPPLIES

This category is established to account for Membership, Office Expense, Professional and Special Services, and Transportation and Travel needed in support of the program.

OTHER CHARGES

This category is established for Interest Expense.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	319,791	405,635	719,968	719,968	719,968
SERVICES & SUPPLIES	351,473	377,604	509,993	509,993	509,993
GRAND TOTAL	671,264	783,239	1,229,961	1,229,961	1,229,961

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

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.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Risk Management Director	1	1	1	1
Risk Analyst I/II/III	2	2	2	2
Insurance and Benefits Technician I/II	3	3	3	3
Insurance Claims Assistant	1	1	1	1
TOTAL FULL-TIME & VS	7	7	7	7
Extra Help				
EH Insurance Claims Specialist I	0.25	0.40	0.40	0.40
TOTAL FTE	0.25	0.40	0.40	0.40
TOTAL BUDGETED/APPROVED	7.25	7.40	7.40	7.40

One (1) Risk Analyst (Position #9) continues to be 100% revenue supported. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category decreased overall in Professional and Special Services and Insurance-Veteran's Halls based on current information.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This is increased for Other Revenue-Insurance Proceeds based on funds to be received for insurance contracts.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	402,324	506,374	703,172	703,172	703,172
SERVICES & SUPPLIES	2,518,568	1,580,948	3,906,365	3,906,365	3,906,365
CAPITAL ASSETS	9,165	0	0	0	0
GRAND TOTAL	2,930,057	2,087,322	4,609,537	4,609,537	4,609,537

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

RETIREMENT ASSOCIATION

BUDGET UNIT 19200

This budget unit provides operating expenses for the County retirement system in accordance with the 1937 Retirement Act. The Retirement System includes both active and retired members of Merced County. The Plan Administrator with staff runs the day to day operations of the Merced County Employees Retirement System (MCERA) which is under the direction of the Retirement Board of Trustees.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Retirement Plan Administrator	1	1	1	1
Retirement Officer	1	1	1	1
Retirement Benefits Specialist I/II	0	1	1	1
Retirement Benefits Specialist	1	0	0	0
Accountant I/II	0	1	1	1
Retirement Accounting Analyst	0	1	1	1
Accounting Technician	1	0	0	0
Account Clerk III	0	1	1	1
Account Clerk I/II	1	0	0	0
Office Assistant III	0	0	1	1
Typist Clerk III	0	1	0	0
TOTAL FULL-TIME & VS	5	7	7	7
Extra Help				
EH Typist Clerk II	0.50	0.50	0.50	0.50
EH Special Projects Coordinator	0.25	0.25	0.25	0.25
TOTAL FTE	0.75	0.75	0.75	0.75
TOTAL BUDGETED/APPROVED	5.75	7.75	7.75	7.75

On February 13, 2007 (Mid Year) one (1) Typist Clerk III (Position #7) was changed to Office Assistant 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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services–Legal Service for outside counsel and litigation fees; Specific Department Expense-Software increased for accounting and actuarial software; and Insurance-Other is increased based on cost estimates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

REVENUE

This category is increased for Personnel Services–Administration to offset administrative costs and appropriations received from the Retirement Fund.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
INTRAFUND & INTERFUND TRANSFERS	775,749	6,648,000	3,026,000	3,026,000	3,026,000
GRAND TOTAL	775,749	6,648,000	3,026,000	3,026,000	3,026,000

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

B018 (12/98)

OPERATING TRANSFERS

BUDGET UNIT 19700

This budget unit was created by the Board of Supervisors 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 2003/04	Final 2004/05	Final 2005/06	Final 2006/07	Final 2007/08
Castle Enterprise Fund–Improvements	$0	$0	$0	$0	$2,000,000
Castle Enterprise Fund–Cash Match	0	126,000	0	0	0
Castle Enterprise Fund–Lease	0	0	0	0	0
Child Support–Federal Penalties	550,000	0	0	0	0
Fire Fund–Operations	500,000	500,000	500,000	500,000	0
Fire Fund–Castle Fire Station	476,000	476,000	476,000	476,000	476,000
Road Fund–Santa Nella Impact*	250,000	0	0	0	0
Road Fund–Work Program/Operations	150,000	150,000	200,000	200,000	200,000
Long Term Facilities Development	0	0	1,500,000	0	0
Castle Enterprise Fund-Sewer Capacity Study	0	0	0	250,000	0
Capital Project-Court Building Restoration	0	0	0	250,000	0
Capital Project-Animal Control Facility	0	0	0	5,000,000	0
Capital Project-Correctional Facility	0	0	0	1,000,000	0
Non-Tort Settlements	0	0	0	0	350,000
Total	$1,926,000	$1,252,000	$2,676,000	$7,676,000	$3,026,000

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

- In FY 2003/04, the cash match for Castle Enterprise funds is for federal grant(s) and the lease of the Challenger Building.
- Long Term Facilities Development was added to provide appropriation for future projects.
- On August 15, 2006, the Board approved the transfer of General Funds for:
  - Castle Enterprise Fund-a Sewer Capacity Study
  - Court Building Restoration due to a fire on July 16, 2006
  - Capital Projects-Animal Control Facility-Phase I/II
  - Capital Projects-Correctional Facility-a Needs Assessment Study
- In FY 07/08, a transfer to the Castle Fund is recommended for any possible improvements or equipment that may help the reuse of the airport.
- The transfer for Fire Fund Operations is recommended to be eliminated in FY 07/08 based on prior and current year expenditures and revenues in the Fire Fund. The necessity and actual amount of the transfer to the Fire Fund for the Castle Fire Station will be reviewed during the year based on expenditures and revenues.
- A transfer to the General Liability Fund is recommended for non-tort settlements in FY 07/08. Any transfers will be made based on settlements and necessity.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category includes Operating Transfer Out to account to support the Road Fund, Fire Fund, Castle Enterprise and General Liability Fund.

CAPITAL ASSETS

None.

REVENUE
None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	1,499,906	1,579,244	1,884,372	1,884,372	1,884,372
SERVICES & SUPPLIES	149,452	144,423	184,173	184,173	184,173
INTRAFUND & INTERFUND TRANSFERS	-451,913	-415,395	-452,359	-452,359	-452,359
CAPITAL ASSETS	0	0	7,500	7,500	7,500
GRAND TOTAL	1,197,445	1,308,272	1,623,686	1,623,686	1,623,686

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

B018 (12/98)

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.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
County Public Works Director/Road Commissioner	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
Special Programs Director	1	1	1	1
Staff Services Analyst I/II	1	1	1	1
Automation Systems Analyst I/II	1	1	1	1
Fiscal Supervisor	0	0	2	2
Fiscal Services Supervisor	2	2	0	0
Accounting Technician	3	3	3	3
Account Clerk III	2	2	2	2
Account Clerk I/II	1	1	1	1
Office Assistant III	0	0	1	1
Typist Clerk III	1	1	0	0
County Office Supervisor	0	0	1	1
Administrative Supervisor-Public Works	1	1	0	0
Engineering Associate I/II/III	0	0	1	1
TOTAL FULL-TIME & VS	17	17	18	18
Extra Help				
Office Assistant III	0.00	0.00	0.61	0.61
TOTAL FTE	0.00	0.00	0.61	0.61
TOTAL BUDGETED/APPROVED	17.00	17.00	18.61	18.61

On February 13, 2007 (Mid Year) two (2) Fiscal Services Supervisor (Position #5, 21) were changed to Fiscal Supervisor, one (1) Typist Clerk III (Position #18) was changed to Office Assistant III, and one (1) Administrative Supervisor-Public Works (Position #3) was changed to County Office Supervisor.

For FY 2007/08 one (1) Engineering Associate I/II/III is requested.

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, and retirement rate adjustments based on the actuarial study.

At final budget, Salaries and Benefits were reduced to support Vacation and Sick Leave payouts based on employee retirement.

SERVICES AND SUPPLIES

This category has decreased overall for Professional and Special Services-Data Processing based on projected rates; Professional and Special Services decreased based on a reduction in outside services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
88021	1 Copier	$7,500	$7,500	$7,500
Total		$7,500	$7,500	$7,500

The copier is to replace a copier which is obsolete and no longer cost effective to repair.

REVENUE

Revenue is derived from charges for Administrative Services to other Public Works Divisions located in separate funds (Solid Waste, Roads, Transit, Fleet, and CSA).

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$0					***$0***	

PUBLIC PROTECTION FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	11,554	100,000	100,000	100,000
OTHER CHARGES	1,772,820	1,731,579	2,750,000	2,750,000	2,750,000
GRAND TOTAL	1,772,820	1,743,133	2,850,000	2,850,000	2,850,000

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

B018 (12/98)

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 employees based on the guidelines of SB 2140 (Trial Court Personnel Legislation). On January 15, 1991, the County of Merced in conjunction with the Courts leased five (5) modular structures, and the payment was reflected in this budget unit. At their May 13, 2003 meeting, the Board of Supervisors approved 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.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category accounts for the payment of mandated contributions to the state trial courts as required by AB 233, and undersigned fees as required by AB 1769.

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 mandated payment to the state.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	7,013,124	6,885,702	8,665,561	8,665,561	8,681,561
SERVICES & SUPPLIES	1,987,660	1,953,147	1,881,056	1,881,056	2,024,807
OTHER CHARGES	0	-796	0	0	0
CAPITAL ASSETS	86,408	47,195	15,000	15,000	51,000
GRAND TOTAL	9,087,192	8,885,248	10,561,617	10,561,617	10,757,368

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

B018 (12/98)

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 (DCSS) 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."

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Director of Child Support Services	1	1	1	1
Director of Child Support Services Designee	0	1	0	0
Assistant Director Child Support Services	1	1	1	1
Deputy Director for State & Federal Projects	1	1	1	1
Child Support Program Manager	3	3	3	3
Staff Resources Manager	1	1	1	1
Staff Services Analyst I/II	4	5	5	5
Supervising Child Support Specialist	6	6	6	6
Child Support Specialist III	8	8	8	8
Child Support Specialist I/II	49	49	49	49
Child Support Assistant I/II	17	17	17	17
Chief Child Support Attorney	1	1	1	1
Child Support Attorney I/II/III/IV	3	3	3	3
Child Support Investigator I/II	1	1	1	1
Child Support Legal Assistant	1	1	1	1
Legal Secretary	1	1	0	0
Legal Clerk I/II	2	2	2	2
Automation Systems Analyst I/II	0	0	1	1
Child Support Automation Analyst I/II	2	1	0	0
Child Support Fiscal Manager	1	1	1	1
Secretary III	0	0	1	1
Child Support Secretary III	2	2	0	0
Accounting Technician	1	1	1	1
Office Assistant I/II	9	9	9	9
FULL-TIME & VS	115	116	113	113
Extra Help				
EH Child Support Specialist	0.00	0.50	0.00	0.00
EH Child Support Investigator I/II	0.00	2.50	2.00	2.00
EH Child Support Attorney	0.00	0.00	1.00	1.00
TOTAL FTE	0.00	3.00	3.00	3.00
TOTAL BUDGETED/APPROVED	115.00	119.00	116.00	116.00

One (1) Director of Child Support Services Designee (Position #155) was deleted upon incumbent's retirement. On February 13, 2007 (Mid Year) one (1) Child Support Automation Analyst I/II was changed to Automation Systems Analyst I/II and two (2) Child Support Secretary III (Position #89, 153) were changed to Secretary III.

For FY 2007/08 the department requests to delete one (1) Legal Secretary (Position #10) and one (1) Secretary III (Position #89).

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, and retirement rate adjustments based on the actuarial study.

SALARIES AND EMPLOYEE BENEFITS (continued)
At final budget, this category was increased to reflect increased cost for bi-literate stipend.

SERVICES AND SUPPLIES
The category is decreased overall for Professional and Special Services-Contractual Agreements based on fewer contracts; Professional and Special Services-DCSS Medical Support decreased based on current information.

At final budget, this category increased overall due to increased contractual costs and staff training expenses.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
88039	1 Copy Machine	$15,000	$15,000	$15,000
85438	***Upgrade security system***	***$ 0***	***$ 0***	***$30,000***
88373	***Furniture at Family Law Office***	***$ 0***	***$ 0***	***$6,000***
TOTAL		$15,000	$15,000	$51,000

The copier is to replace a copier which is obsolete and no longer cost effective to repair.

At final budget, this category increased to upgrade the current security system and replace older furniture.

REVENUE
Revenue decreased overall based on Federal Family Support and State Child Support due to reductions in funding.

At final budget, the Federal Family Support, State Child Support, and State Other revenue accounts increased due to adjustments made based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$16,000	*$143,751*			*$36,000*	*$195,751*	*$179,888*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	23,569	17,229	25,000	25,000	25,000
OTHER CHARGES	0	-150	0	0	0
GRAND TOTAL	23,569	17,079	25,000	25,000	25,000

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

B018 (12/98)

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 the administration of this budget unit.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is budgeted at FY 2006/07 level.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	6,356,143	7,005,074	8,812,475	8,774,457	8,841,134
SERVICES & SUPPLIES	1,350,037	1,513,117	1,482,201	1,481,710	1,607,068
OTHER CHARGES	-5,464	26,630	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-1,010,388	-997,181	-1,000,000	-1,000,000	-1,086,908
CAPITAL ASSETS	7,538	47,913	0	0	0
GRAND TOTAL	6,697,866	7,595,553	9,294,676	9,256,167	9,361,294

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

B018 (12/98)

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 mission of the Merced County District Attorney's Office is to seek justice by ensuring that victims' rights and the public's safety receive top priority through the fair, equal, vigorous, and efficient enforcement of the criminal laws. The District Attorney's Office works with every component of the criminal justice system and the community to protect the innocent, to convict and appropriately punish the guilty, and to protect the rights of victims and witnesses.

The general criminal division of the District Attorney's office 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 convictions for criminal conduct occurring in Merced County. The Victim/Witness Program provides support and advocacy services for victims of violent crimes. Through interdepartmental agreements/contracts, the District Attorney's Office provides investigation and prosecution of Welfare Fraud, Medical Assistance Program Fraud and fraudulent applications for the Housing Authority. Other specialized prosecution programs include Anti-Drug Abuse Enforcement; Insurance Fraud; Consumer Fraud; Environmental Protection; enforcement of court ordered child custody and visitation; and the vertical prosecution of career criminals, rural crimes, statutory rape, and gang violence.

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.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
District Attorney/Public Administrator	1	1	1	1
Assistant District Attorney	1	1	1	1
Chief Deputy District Attorney	2	2	2	2
Deputy District Attorney I/II/III/IV	***18***	***21***	***23***	***25***
Chief District Attorney Investigator	1	1	1	1
Supervising District Attorney Investigator	1	1	1	1
District Attorney Investigator I/II	6	6	7	7
Investigative Assistant	3	4	4	4
Welfare Fraud Investigator III	1	1	1	1
Welfare Fraud Investigator I/II	4	3	3	3
Legal Staff Services Manager	0	0	1	1
Legal Assistant-Confidential	1	1	1	1
Legal Assistant	0	1	1	1
Legal Assistant VS	1	1	1	1
District Attorney Program Specialist	1	1	1	1
District Attorney Administrative Services Director	1	1	1	1
Staff Services Analyst I/II	1	1	0	0
Automation Systems Analyst I/II	1	1	1	1
Paralegal	2	2	3	3
Victim Witness Program Coordinator	1	1	1	1
Victim Witness Advocate	2	2	3	3
Secretary III	1	1	1	1
Legal Secretary	7	9	9	9
Legal Process Clerk I/II	7	5	6	6
Office Assistant III	0	0	4	4
Typist Clerk III	3	4	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Accounting Technician	2	2	2	2
Staff Fiscal Analyst	0	0	1	1
TOTAL FULL-TIME & VS	69	74	81	83
Supervising Deputy District Attorney (Position #52)	1	0	0	0
Supervising Welfare Fraud Investigator (Position #88)	1	0	0	0
Welfare Fraud Investigator I/II (Position #82)	1	0	0	0
Typist Clerk I/II (Position #68)	1	0	0	0
TOTAL UNFUNDED	4	0	0	0
TOTAL FULL-TIME/VS/UNFUNDED	73	74	81	83
Extra Help				
EH Investigator	1.00	2.50	0.50	0.50
EH Investigative Assistant	1.00	2.50	0.50	0.50
EH Legal Clerk	0.50	0.50	0.50	0.50
EH Typist Clerk III	0.00	2.00	0.50	0.50
EH Certified Law Student	0.50	0.50	0.50	0.50
EH Student Intern	0.50	0.50	0.50	0.50
TOTAL FTE	3.50	8.50	3.00	3.00
TOTAL BUDGETED/APPROVED	76.50	82.50	84.00	86.00

The following eight positions are 100% supported by Human Services Agency for Welfare Fraud: two (2) District Attorney Investigator I/II (Position #54, 57), three (3) Welfare Fraud Investigator I/II (Position #80, 83, 85), one (1) Welfare Fraud Investigator III (Position #87), one (1) Investigative Assistant (Position #84) (listed as Position #80 at FY 2006/07 Initial Budget), and one (1) Typist Clerk (Position #79). One Deputy District Attorney I/II/III/IV (Position #77) is funded 50% by the Human Services Agency for Welfare Fraud and 50% from the Insurance Fraud grant. On June 20, 2006, one (1) Deputy District Attorney I/II/III/IV-Limited Term (Position #94) that is 100% grant supported was added. On August 15, 2006, one (1) Chief District Attorney Investigator (Position #90) previously funded by Welfare Fraud is now funded by the general fund. One (1) District Attorney Investigator I/II (Limited Term) (Position #95)-100% revenue supported for the Real Estate Fraud unit added at proposed budget was deleted and converted to Extra Help District Attorney Investigator I/II. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

On January 23, 2007, one (1) District Attorney Investigator I/II – Limited Term (Position #108) and one (1) Victim Witness Advocate – Limited Term (Position #109) which are 100% supported by grant funds awarded by the Governor's Office of Emergency Services and one (1) Paralegal – Limited Term (Position #107) which is 100% funded by grant funds awarded by the State of California's Victim Compensation and Government Claims Board were added. On January 30, 2007 (Mid Year) one (1) Legal Staff Services Manager (Position #106) was added. On February 13, 2007 (Mid Year) four (4) Typist Clerk III (Position #'s 22, 23, 79, 100) were changed to Office Assistant III.

For FY 2007/08 the department requests the addition of two (2) Deputy District Attorney I/II/III/IV, two (2) Legal Process Clerk I/II, and one (1) Victim Witness Advocate all supported by the general fund. The department also requests that one (1) Staff Services Analyst I/II (Position #60) be converted to a Staff Fiscal Analyst and one (1) District Attorney Investigator I/II (Position #89) currently funded by Welfare Fraud be transferred into and funded by the general fund. At this time one (1) of the Legal Process Clerk I/II positions 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, and retirement rate adjustments based on the actuarial study.

At final budget, Salary and Benefit line item accounts were increased based on two (2) additional Deputy District Attorney positions. The Victim Witness Advocate, along with the other positions under further review, was not approved at Final Budget.

SERVICES AND SUPPLIES

This category has increased for Rents & Leases for additional office space; Professional and Special Services-Contractual Agreement increased to support services from other departments; Special Department Expense-Special Fund based on anticipated special prosecution cases.

At final budget, General Liability was increased based on two (2) additional Deputy District Attorney positions. Professional and Special Services – Contractual Agreements was increased based on Anti-Drug grant funding. Rents and Leases – Structural, Improvements and Grounds and Utilities were increased for new office space. Rents and Leases – Equipment was increased based on Rural Crime grant funding. Transportation and Travel – County Vehicle was reduced based on Insurance Fraud grant funding. Professional and Special Services – Data Processing was reduced based on Insurance Fraud grant funding.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers In and Intrafund Transfers Out reflect personnel costs from interdepartmental agreements and grant awards through the Office of Emergency Services and the California Department of Justice. Costs are based on contract and grant awards from prior years. The department expects to receive continued funding for all existing contracts and grant-funded programs.

At final budget Intrafund Transfers In and Intrafund Transfers Out were adjusted for Welfare Fraud, Insurance Fraud, and Anti-Drug grants.

CAPITAL ASSETS

None.

REVENUE

This category is increased overall. State OES/OCJP Grant Funds increased based on current information. Revenue Applicable to Prior Years decreased based on the funds received in the current fiscal year.

At final budget, Federal Other was increased based on Anti-Gang block grant. State Aid Insurance Fraud was increased for grant award. State Aid – Public Safety Service was increased based on estimates.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$66,677	*$125,358*		*($86,908)*		*$105,127*	*$263,806*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	1,860,700	2,095,767	2,964,312	2,964,312	2,968,982
SERVICES & SUPPLIES	409,353	440,770	549,893	549,893	549,929
CAPITAL ASSETS	7,502	0	0	0	0
GRAND TOTAL	2,277,555	2,536,537	3,514,205	3,514,205	3,518,911

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

B018 (12/98)

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.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
County Public Defender	1	1	1	1
County Public Defender Designee	***0***	***0***	***0***	***1***
Chief Deputy Public Defender	1	1	1	1
Supervising Deputy Public Defender	1	1	1	1
Deputy Public Defender I/II/III/IV	10	12	14	14
County Office Supervisor	0	0	1	1
Public Defender Office Supervisor	1	1	0	0
Legal Process Clerk I/II	2	2	3	3
Legal Process Clerk I/II VS	1	1	1	1
Legal Assistant	0	1	1	1
Office Assistant I/II VS	0	0	1	1
Typist Clerk I/II VS	1	1	0	0
TOTAL FULL-TIME & VS	18	21	24	25
Extra Help				
EH Interviewer	0.75	1.00	1.00	1.00
EH Legal Clerk I	0.00	0.00	0.50	0.50
EH Typist Clerk	0.50	0.50	0.00	0.00
TOTAL FTE	1.25	1.50	1.50	1.50
TOTAL BUDGETED/APPROVED	19.25	22.50	25.50	25.50

On February 13, 2007 (Mid Year) one (1) Public Defender Office Supervisor (Position #1) was changed to County Office Supervisor and one (1) Typist Clerk I/II (Position #22) was changed to Office Assistant I/II.

For FY 2007/08 two (2) Deputy Public Defender I/II/III/IV and one (1) Legal Process Clerk I/II are requested with the anticipation of two additional judgeships allotted to Merced County.

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, and retirement rate adjustments based on the actuarial study.

At final budget, Salary and Benefit line item accounts were increased for one (1) County Public Defender Designee was added for nine (9) pay periods. This position will be deleted upon the incumbent's retirement. Salary and Benefit line item accounts were decreased based on reduction of pay periods used to cost one (1) Deputy Public Defender position.

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services-Data Processing based on projected rates; appropriation for Household Expense is established for FY 2007/08; Transportation and Travel-Staff Development is increased for training new employees.

At final budget, General Liability is increased for cost of one (1) County Public Defender Designee.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE
Revenue is increased overall for State Aid-Public Safety Service based on trends and current information.

At final budget, State Aid – Public Safety Services was increased based on last year's receipts.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$4,670	***$36***				***$4,706***	***$17,127***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	43,947	19,001	75,000	75,000	75,000
GRAND TOTAL	43,947	19,001	75,000	75,000	75,000

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

B018 (12/98)

JUSTICE AUTOMATION SYSTEM

BUDGET UNIT 20900

The goal of the Justice Automation System is to increase electronic exchange of information throughout the Merced County Criminal Justice System. This budget unit was formed in mid Fiscal Year 1993/94 as an outgrowth of the Criminal Justice System Automation Committee that was originally convened as an ad hoc group in Fiscal Year 1992/93. The purpose of this group is to seek ways to develop organizational capabilities in order to implement fully integrated records and a case tracking system for justice and public protection functions. The group consists of County department staff from courts, public protection departments, and information systems, as well as city police departments and Child Support Services.

EXECUTIVE'S COMMENT

This budget unit funds programming for more efficient communication between the justice system agencies in the County. Some projects have included electronic filing with the juvenile court facility, enhanced automation of the subpoena process, and an automated warrants system between the Sheriff and the Courts giving law enforcement fast and up-to-date warrant information and facilitating the timely clearing of outdated warrants.

Projects for Fiscal Year 2007/08 will include assistance with re-writes for shared information among the County agencies and other local law enforcement agencies. This involves creating tables of data accessible to all departments so the same information will be created only once, eliminating duplication of efforts and allowing departments to share and access the necessary information.

SERVICES AND SUPPLIES

This category has increased for Professional and Special Services-Data Processing based on estimated rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	108,208	114,975	126,326	126,326	126,326
SERVICES & SUPPLIES	1,454,033	1,790,104	1,916,669	1,916,669	2,066,669
GRAND TOTAL	1,562,241	1,905,079	2,042,995	2,042,995	2,192,995

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

B018 (12/98)

INDIGENT DEFENSE

BUDGET UNIT 21200

Effective January 1, 1998, as a result of legislation (AB 233), 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 Fiscal Year 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

In Fiscal Year 1998/99, the Board took action to place this budget unit under the authority of the County Executive Office. Staff continues to review the indigent defense process to identify possible efficiencies and savings. In the past, the Public Defender's Office petitioned the court for additional funding from the Indigent Defense budget for investigations and expert witnesses. In Fiscal Year 2000/01, after review of the Indigent Defense System, it was recommended to increase the Public Defender budget to pay directly for associated costs. This has simplified the process and provided better control of costs.

During Fiscal Year 2003/04, an alternative structure for providing indigent defense services was proposed and accomplished. The new structure provides for the County to contract with one legal law firm, as opposed to contracting with twelve private attorneys, for indigent defense cases when the Public Defender's Office is not able to represent a case due to a conflict. This change has achieved efficiencies and cost saving for the County. Some indigent cases previously assigned under the old contracts, however, are still compensated until the cases are resolved. The terms of the new indigent defense contract, as with the old contracts, does not allow for capital cases.

The District Attorney Office is currently prosecuting a capital case. The case is expected to have significant demands on the general fund since capital cases are not part of the Indigent Defense Contract and a change of venue was approved by the courts. It is anticipated that the trial will be held in Colusa County in early 2007.

Adult criminal and juvenile crimes have increased slightly during the previous two years and an approximate 2.5% caseload increase is projected for the upcoming fiscal year.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 REQUESTED	2007/08 RECOMMENDED
Management Analyst I/II/III	1	1	1	1
TOTAL FULL-TIME & VS	1	1	1	1
TOTAL BUDGETED/APPROVED	1.00	1.00	1.00	1.00

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased overall for Special Department-Other for tentative contract negotiations. Professional and Special Services-Special Services and Legal Services are increased based on current trends and projected rates.

At final budget, Special Department Expense – Other was increased for contract negotiations.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS
None.

REVENUE
Revenue amounts are decreased based on experience during the past two years. Sources of revenue include state mandated reimbursements, revenue for legal services provided for indigents, and fees that are assigned by the courts.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$150,000				***$150,000***	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - POLICE PROTECTION

FUND - 1010
BUDGET UNIT # - 22000
UNIT TITLE - SHERIFF-COURT SECURITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	1,459,159	1,493,633	2,390,582	2,390,582	2,390,582
SERVICES & SUPPLIES	78,051	85,391	124,467	124,467	124,467
GRAND TOTAL	1,537,210	1,579,024	2,515,049	2,515,049	2,515,049

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

B018 (12/98)

SHERIFF - COURT SECURITY

BUDGET UNIT 22000

Legislation AB 2928 enacted in 2002 authorized the Board of Supervisors to consolidate the Merced County Marshal with the Merced County Sheriff-Coroner. The Board of Supervisors authorized the consolidation of the warrant/civil staff during Fiscal Year 2001/02 and Court Security during Fiscal Year 2002/03. The Superior Court of California County of Merced contracts with the Sheriff to provide Deputy Sheriff Support to the courts.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Sheriff-Court Security				
Sheriff Senior Sergeant/Sheriff Sergeant	1	1	1	1
Deputy Sheriff I/II	11	11	18	18
TOTAL FULL-TIME & VS	12	12	19	19
Extra Help				
EH Deputy Sheriff I/II	0.00	5.00	5.40	5.40
EH Sheriff Security Attendant	0.00	2.50	1.00	1.00
TOTAL FTE	0.00	7.50	6.40	6.40
TOTAL BUDGETED/APPROVED	12.00	19.50	25.40	25.40

On April 17, 2007 seven (7) Deputy Sheriff I/II (Position # 3, 4, 5, 6, 7, 8, 9) were added for the Los Banos screening station, the new courthouse facility, and the two new judgeships expected in June 2007.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category increased overall for Uniform Accessories and Supplies and Insurance-General Liability based on increased staffing. Special Department Expense-Ammunition-Targets decreased to the level allowed by AB 1396.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is for the Law Enforcement-Trial Court contract for court security.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - POLICE PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	11,725,787	12,845,298	15,564,740	15,251,467	15,165,103
SERVICES & SUPPLIES	3,120,607	3,516,606	3,899,718	3,882,921	3,882,934
OTHER CHARGES	39,748	-1,239	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-292,412	-292,469	-304,810	-304,810	-304,810
CAPITAL ASSETS	173,338	734,887	286,000	286,000	296,000
GRAND TOTAL	14,767,068	16,803,083	19,445,648	19,115,578	19,039,227

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

B018 (12/98)

SHERIFF - OPERATIONS

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 Sheriff pursuant to Government Code Section 24304 and 27491. In January 2003, the Sheriff assumed the responsibility of the Court Security Division, previously the Marshal Department (Budget Unit 22000). In 2005, the Sheriff requested the Sheriff-Court Security be separate from Sheriff-Operations. Sheriff-Court Security was reassigned budget unit 22000.

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

EXECUTIVE'S COMMENT

The Sheriff's efforts to obtain grant funding have enabled an increased law enforcement presence in the unincorporated areas of the County. 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 within the County. In late 2003, the Sheriff entered into a collaborative agreement with the City of Merced and the Merced City Chief of Police to obtain a Federal Methamphetamine Grant administered by the city. During FY 2006/07, the following grants were awarded: Federal DEA Domestic Cannabis Grant, the Edward Byrne Memorial Justice Assistance Grant (JAG), Homeland Security/LETP, DOJ Bulletproof Vest, and the 2005 Federal Methamphetamine Grant. The pursuit of grant funding will continue into the next fiscal year.

In 2004, the Sheriff also established a partnership agreement with Merced College providing a law enforcement manager to supervise the campus's Security and Safety Division. Also in 2004, an officer was placed at the Human Services Agency (HSA) to assist in law enforcement matters that may occur in the Safety and Support Division of HSA. Both contracts will continue in 2007/08.

In 2005/2006, the north station of the Sheriff was moved from Hilmar to Delhi and named the Charles F. Bludworth Sub-Station situated at the Delhi Educational Park.

Six (6) School Resource Officers are currently supported by a combination of revenue, grant, and general fund. Four (4) of the six (6) School Resource Officers were originally grant funded by the Office of Criminal Justice Planning (OCJP) that had a one year Merced County General Fund obligation that ended June 30, 2004. The Sheriff is currently, as in the past, pursuing continued individual contracts with the schools. These school districts include Weaver, Winton, Franklin, Planada, LeGrand, Delhi, and Hilmar. During 2005/06, the Sheriff, with trust funds, sponsored six (6) Reserve Officers into the Basic POST Academy. This action will assist with future staffing issues that will occur in a highly competitive market. For Fiscal Year 2006/07, the Board has given direction to provide general fund assistance for the resource officers.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Sheriff Coroner	1	1	1	1
Undersheriff of Merced County	1	1	1	1
Commander-Operations	3	3	3	3
Sheriff Senior Sergeant/Sheriff Sergeant	10	11	13	13
Deputy Sheriff/Coroner I/II	72	73	80	80
Identification Technician I/II	1	1	1	1
Supervising Sheriff Dispatcher	1	1	1	1
Sheriff Dispatcher I/II	10	11	11	11
Sheriff Administrative Services Assistant	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Accounting Technician	2	2	2	2
Account Clerk III	1	1	1	1
Legal Transcriptionist I/II	6	6	0	0
Detective Clerical Assistant	1	1	1	1
Administrative Supervisor	0	0	2	2
Sheriff Administrative Supervisor	2	2	0	0
Sheriff Community Service Technician III	1	1	1	1
Sheriff Community Service Technician I/II	4	4	10	10
Sheriff Cadet (Revenue Funded)	2	2	2	2
TOTAL FULL-TIME & VS	119	122	131	131
Extra Help				
EH Sheriff Security Attendant	0.00	11.00	11.00	11.00
EH Sheriff Dispatcher/Aide	2.00	2.00	2.00	2.00
EH Deputy Sheriff I/II/Reserve I	24.00	18.50	18.50	18.50
EH Sheriff Evidence Custodian	0.50	0.50	0.50	0.50
EH Legal Transcriptionist I	1.00	1.00	1.00	1.00
EH Typist Clerk I/II	1.00	2.00	2.00	2.00
EH Identification Technician I/II	1.00	1.00	1.00	1.00
TOTAL FTE	29.50	36.00	36.00	36.00
TOTAL BUDGETED/APPROVED	148.50	158.00	167.00	167.00

The following are on-going Revenue Supported Positions: On December 14, 2004 the Board of Supervisors allocated one (1) Deputy Sheriff I/II (100%-Revenue Supported-Position #152) to provide full-time service to the Human Services Agency. Currently, the Sheriff has six (6) resource officers -four (4) School Resource Officers (Positions #109, 110, 111, 112) that were part of the Department of Justice School Resource Grant obligation that ended June 2004 - that are supported by a combination of grant, contract, and general fund. In FY 2004/05 one (1) Legal Transcriptionist I/II (Position #38) was slated for deletion; however, the Sheriff chose to 100% support this position by Sheriff Trust. During FY 2003/04, two (2) Sheriff Cadet (Positions #150, 151) 100% Sheriff Trust supported were created and remain vacant. On June 20, 2006 the Board of Supervisors allocated one (1) Sheriff Dispatcher (Position #127) 100% supported by the Sheriff's Trust Fund.

On September 19, 2006, the Board of Supervisors allocated one (1) Sheriff Senior Sergeant/Sheriff Sergeant (Position #131) and two (2) Deputy Sheriff/Coroner I/II (Position #128, 130) 100% supported by California Multi-jurisdictional Methamphetamine Enforcement Team (CALMMET) funding. On January 23, 2007, one (1) Deputy Sheriff /Coroner I/II (Position #135) 100% funded by Sheriff Trust was added to assist with gang suppression. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

On February 13, 2007 (Mid Year), six (6) Legal Transcriptionist I/II (Position #2, 35, 38, 63, 67, 103) were changed to Sheriff Community Service Technician I/II and two (2) Sheriff Administrative Supervisor (Position #119, 120) were changed to Administrative Supervisor.

For FY 2007/08 the department requests to add two (2) Sheriff Senior Sergeant/Sheriff Sergeant, four (4) Deputy Sheriff/Coroner I/II, one (1) Supervising Sheriff Dispatcher, one (1) Sheriff Dispatcher I/II, and three (3) Sheriff Community Service Technician I/II. At this time one (1) Sheriff Senior Sergeant/Sheriff Sergeant, one (1) Supervising Sheriff Dispatcher, one (1) Sheriff Dispatcher I/II, and three (3) Sheriff Community Service Technician I/II positions are 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, and retirement rate adjustments based on the actuarial study.

At final budget, Salary and Benefit line item accounts were decreased based on reduction of pay periods used to cost two (2) Deputy Sheriff/Coroner positions.

SERVICES AND SUPPLIES

This category increased overall for Insurance-General Liability based on countywide rate; Transportation and Travel increased for training costs. Special Department Expense-Compliance Review reduced based on a new automated review process.

At final budget, appropriations increased in Smalls Tools and Instruments for increased funding for High Intensity Drug Trafficking and donations from the Merced Farm Bureau. General Liability is decreased for reduction of pay periods used to cost two (2) Deputy Sheriff/Coroner positions.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

The category represents reimbursement form the District Attorney for the cost of two (2) Deputy Sheriffs funded from the Rural Crimes grant. The category reflects the MOU between the Department of Public Works and Recreation for the Sheriff Deputies used to patrol Lake Yosemite. In addition, one deputy position is paid for from the Human Services Agency in support of their Safety & Support Division. Auditor reimburses the department for Los Banos deposit transport and space rental at Court Security.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
88002	1 Criminal Livescan	$50,000	$50,000	$50,000
88006	7 Dry Suits with Accessories	14,000	14,000	14,000
88013	6 Law Enforcement Vehicles	192,000	192,000	192,000
88081	1 Patrol Boat	30,000	30,000	30,000
88372	***1 Crime Scene Measurement Station***	***0***	***0***	***10,000***
	TOTAL	$286,000	$286,000	$286,000

Criminal Livescan, funded by the Merced County CAL ID Remote Access Network (RAN) Board, requested to expedite the fingerprinting process. Dry suits are requested to replace worn suits as per Occupational Safety and Health Administration. Vehicles are requested for additional personnel. A new patrol boat is requested to replace the current boat which has exceeded its useful life.

At final budget, one (1) Crime Scene Measurement Station was added and will be funded from Sheriff Trust 2549.

REVENUE

This category increased overall for State Aid-Public Safety Service based on actual and current information; State Other increased based on State grant reimbursements. Impact Fees reduced based on one time funding status.

At final budget, revenues were increased for State Aid – Public Safety based on last fiscal year final receipts. Federal Other and Other Revenue increased based on increased High Intensity Drug Trafficking Area funding and increased donations from Merced Farm Bureau, respectively. Impact Fees are increased to support Crime Scene Measurement Station funded from Sheriff Trust 2549.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($86,364)	*$13*			*$10,000*	*($76,351)*	*$123,792*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	9,198,977	9,914,758	12,063,293	11,873,432	11,795,245
SERVICES & SUPPLIES	5,889,377	7,149,156	7,348,235	7,346,502	7,350,798
OTHER CHARGES	37,975	37,555	45,000	45,000	45,000
INTRAFUND & INTERFUND TRANSFERS	-420,242	-766,546	-445,000	-445,000	-445,000
CAPITAL ASSETS	68,971	224,271	231,000	231,000	231,000
GRAND TOTAL	14,775,058	16,559,194	19,242,528	19,050,934	18,977,043

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

B018 (12/98)

SHERIFF-CORRECTIONS

BUDGET UNIT 23000

The Corrections Division of the Merced County Sheriff's Department is responsible for the care and welfare of adult inmates lawfully committed to the custody of the Sheriff. Operations of these facilities are governed by the California Penal Code, the California Government Code, and by other applicable State and Federal laws. Currently, two facilities are operated to meet this responsibility: the Main Jail located at 700 West. 22nd Street and the John Latorraca Correctional Center located on Sandy Mush Road outside of El Nido. During fiscal year 2003/04, the Board of Supervisors approved a name change of the Sandy Mush Adult Correctional Facility to the John Latoracca Correctional Center.

EXECUTIVE'S COMMENT

Financing the operation of county correctional facilities continues to be a major funding issue 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 sentences. 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. In FY 2003/04 and FY 2004/05, 12 additional beds and 20 beds respectively were added to the John Latorraca Center. Electronic monitoring devices and other work furlough programs help mitigate the impact of high jail populations.

Video arraignment from the John Latorraca Center to the Los Banos Court system was added during FY 2002/03. During FY 2003/04, additional video arraignment systems were added to the main Merced Courts for connection to both the Main Jail and the John Latorraca Center. Also in 2004, the Sheriff changed the movement process for the majority of prisoners from an external (chain gangs) system to Courtroom 4, an internal system. This change has provided more efficient and effective safety measures for staff and inmates.

In FY 2005/06, with collaboration from Merced College, the Sheriff and the college established a Correctional Core Academy. This academy continues to provide in-town mandated training for new correctional officers.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Commander-Corrections	2	2	2	2
Sheriff Director Administrative Services	1	1	1	1
Correctional Senior Sergeant-Safety	10	10	11	11
Correctional Officer I/II	62	75	79	79
* Correctional Officer III	7	0	0	0
Food Service Manager	1	1	1	1
Correctional Facility Cook I/II	7	7	7	7
Farm Manager	1	1	1	1
Security Systems Operator	14	11	11	11
Correctional Facility Admissions Clerk	2	2	2	2
TOTAL FULL-TIME & VS	107	110	115	115
Extra Help				
EH Correctional Facility Cook I	1.00	1.00	1.00	1.00
EH Correctional Officer I/II	5.00	10.00	10.00	10.00
EH Sheriff Security Attendant	0.00	4.00	4.00	4.00
TOTAL FTE	6.00	15.00	15.00	15.00
TOTAL BUDGETED/APPROVED	113.00	125.00	130.00	130.00

*On April 5, 2005, seven (7) Correctional Officer III (Position # 109, 110, 111, 112, 113, 114, 115) were changed to Correctional Officer I/II (Y Rated) until the position is vacated.

SALARIES AND EMPLOYEE BENEFITS (Continued)
One (1) Correctional Officer (Position #123) continues to be 100% Revenue Supported by Inmate Welfare. On February 14, 2006 (Mid-Year), the Board of Supervisors approved one (1) Correctional Officer (Position #130) to be funded by Inmate Welfare Services which was converted to 100% General Fund supported on June 20, 2006. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

For FY 2007/08 the department requests to add two (2) Correctional Senior Sergeant-Safety and six (6) Correctional Officer I/II. At this time one (1) Correctional Senior Sergeant-Safety and two (2) Correctional Officer I/II are 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, and retirement rate adjustments based on the actuarial study.

At final budget, Salary and Benefit line item accounts were decreased based on reduction of pay periods used to cost two (2) Correctional Officers I/II.

SERVICES AND SUPPLIES
This category increased significantly for Professional and Special Services-Medical Services for the revised contract with California Forensic Medical Group to provide health and mental health services to the inmates. Insurance General-Liability decreased based on countywide rate; Professional and Special Services-Facility Operations reduced based on current information.

At final budget, appropriations forOffice Expense is increased to offset Merced College Core costs. General Liability is decreased based on reduction of pay periods used to cost two (2) Correctional Officers I/II.

OTHER CHARGES
Support and Care of Persons reflects the amounts paid primarily to the City of Los Banos for booking prisoners in the Los Banos City Jail and is budgeted at the FY 2006/07 amount.

INTRAFUND AND INTERFUND TRANSFERS
This category reduced overall based on proposed contract amounts for food and laundry service to the Juvenile Hall and food service to the Marie Green Unit.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
88003	7 Law Enforcement Vehicles	$196,000	$196,000	$196,000
88012	Industrial Steamer/Attachments	35,000	35,000	35,000
TOTAL		$231,000	$231,000	$231,000

The seven (7) vehicles are to replace high mileage vehicles. The Industrial Steamer is to replace the current corroded steamer.

REVENUE
This category increased overall for State Aid-Public Safety Service based on actual and current information.

At final budget, State Aid – Public Safety was increased based on last fiscal year final receipts. Other Services revenue increased to support Merced College Core costs.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($78,187)	*($704)*	*$5,000*			*($73,891)*	*$127,853*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	256,694	274,314	397,966	397,966	397,966
SERVICES & SUPPLIES	647,637	649,713	683,201	683,201	683,201
INTRAFUND & INTERFUND TRANSFERS	50,800	0	0	0	0
CAPITAL ASSETS	35,872	37,793	0	0	0
GRAND TOTAL	991,003	961,820	1,081,167	1,081,167	1,081,167

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

B018 (12/98)

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, telephone 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.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Inmate Services Manager	1	1	1	1
Inmate Services Coordinator	2	3	3	3
TOTAL FULL-TIME & VS	3	4	4	4
Extra Help				
EH Correctional Commissary Worker	4.50	4.50	4.50	4.50
TOTAL FTE	4.50	4.50	4.50	4.50
TOTAL BUDGETED/APPROVED	7.50	8.50	8.50	8.50

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category decreased overall for Professional and Special Services and Special Department Expense-Inmate Recreation/Equipment based on current information; Supplies Re-Issued Commissary decreased based on projected sales.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category decreased overall for Other Sales-Concession Sales based on projected sales. These accounts are budgeted to offset program costs with possible adjustments at final budget.

At final budget, Other Sales – Concession Sales decreased to balance budget.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						($263,634)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	4,452,659	4,636,520	6,218,133	6,218,133	6,218,133
SERVICES & SUPPLIES	1,158,755	1,386,024	1,698,521	1,698,521	1,712,079
OTHER CHARGES	306,275	343,057	428,563	428,563	428,563
INTRAFUND & INTERFUND TRANSFERS	989,255	989,634	996,478	996,478	996,478
CAPITAL ASSETS	5,799	64,479	0	0	0
GRAND TOTAL	6,912,743	7,419,714	9,341,695	9,341,695	9,355,253

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

B018 (12/98)

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.

On November 22, 2005, Merced County Board of Supervisors (BOS) approved Ordinance 1770 that designated 60 Beds of Detention (Building #1) and 60 beds of Camp Bear Creek Academy.

EXECUTIVE'S COMMENT

Fiscal Year 2007/08, the Juvenile Justice Correctional Complex (JJCC) will continue to operate with 120 beds, 60 beds for detention and 60 beds for the Bear Creek Academy. Any increased cost of the operation will be offset by the Juvenile Detentions Facilities trust fund, originally authorized for this purpose.

The Bear Creek Academy continues to provide a rehabilitative program for local youth and reduce out-of-county placements in group homes, probation camps, and the Department of Juvenile Justice. The Department continues to reduce the number of costly placements and has become more effective by working with juvenile offenders on a local level. The Camp designation has allowed the department to access statewide camps funding to offset some of the costs of operating the Bear Creek Academy.

The Governor's Budget proposal for FY 07/08 includes a prison reform proposal that will shift the responsibility for housing and supervising juvenile offenders from the Department of Juvenile Justice to local jurisdictions. These changes may impact the operation of the JJCC, and may result in the need to expand the current facility.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Assistant Chief Probation Officer	0	0	1	1
Probation Division Director	1	1	1	1
Probation Program Manager	2	2	2	2
Supervising Juvenile Institution Officer	6	6	6	6
Juvenile Institution Officer III	17	17	17	17
Juvenile Institution Officer I/II	39	39	39	39
Security Systems Operator	7	7	7	7
Account Clerk I/II	1	1	1	1
Office Assistant I/II Confidential	0	0	1	1
Typist Clerk I/II Confidential	1	1	1	1
TOTAL FULL-TIME & VS	74	74	75	75
Extra Help				
EH Juvenile Institution Officer	6.30	6.30	5.18	5.18
EH Security Systems Operator	0.25	0.25	0.25	0.25
EH Typist Clerk	0.25	0.00	0.00	0.00
TOTAL FTE	6.80	6.55	5.43	5.43
TOTAL BUDGETED/APPROVED	80.80	80.55	80.43	80.43

On February 13, 2007 (Mid Year) one (1) Typist Clerk I/II Confidential (Position #50) was changed to Office Assistant I/II Confidential.

For FY 2007/08 one (1) Assistant Chief Probation Officer is requested.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES
This category increased overall for Professional and Special Services-Contractual Agreements based on additional contract services; Maintenance-Structure, Improvements and Grounds based on estimates; Professional and Special Services-Medical Exams for California Forensic Medical Group contract increase.

At final budget, Professional and Special Services – Contractual Agreements increased for cost of two Alcohol and Drug Counselors located at Juvenile Justice Correction Complex.

OTHER CHARGES
This category increased overall for Support and Care of Persons based on changes to meals and additional snacks to ensure the juveniles are receiving the nutritional requirements mandated in Title 15.

INTRAFUND AND INTERFUND TRANSFERS
This category adjusted for the Debt Service associated with the JJCC.

CAPITAL ASSETS
None.

REVENUE
This category increased overall for State Other due to higher utilization of camp beds. State Aid-Public Safety Service increased based on increased Proposition 172 estimates. State camp funds reimbursement increased by higher utilization of camp beds.

At final budget, State Aid – Public Safety Services was increased based on last year's receipts.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$13,558				***$13,558***	***$33,010***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	5,705,713	6,063,999	8,462,788	8,383,670	8,132,127
SERVICES & SUPPLIES	674,051	844,775	1,815,705	1,814,566	1,827,266
OTHER CHARGES	532	-87	2,700	2,700	2,700
INTRAFUND & INTERFUND TRANSFERS	-96,959	-82,837	-90,844	-90,844	-90,844
CAPITAL ASSETS	0	157,448	125,000	125,000	81,200
GRAND TOTAL	6,283,337	6,983,298	10,315,349	10,235,092	9,952,449

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

B018 (12/98)

PROBATION

BUDGET UNIT 23400

The Probation Department provides coordinated services to the courts, other justice agencies within the County, and the community, to include 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 appropriate sections of the Penal Code, Welfare and Institutions Code, Family Code, Civil Code, Code of Civil Procedure, Probate Code and Government Code.

EXECUTIVE'S COMMENT

This past year we have purchased a scientifically validated assessment tool, which will determine each Probationer's risk factors and supervision level. We are continuing in the hiring of additional Deputy Probation Officer's for the adult supervision unit. This additional staffing will advance the Department's goals from both the public safety perspective as well as relieving jail overcrowding. This five year plan provides due diligence on the part of Merced County.

In concert with this five-year plan, Senate Bill 619 was passed allowing the Chief Probation Officer of the County to place high-risk offenders on electronic or GPS monitoring. A contract for this service has been executed and funding is included within the budget.

State funding for juvenile services remains stable at this time. In addition however, the Governor's budget includes $94,000 for each ward who is considered non-violent to be housed and supervised locally. This funding will be provided based on each counties commitment rate to the California Department of Corrections and Rehabilitation, Division of Juvenile Justice, over the past 10 years in the form of block grants. Because Merced County has historically had a high rate of commitment it is anticipated the County could receive substantial state revenue.

As noted previously the Governor's Budget also includes significant shifting of responsibility for adult and juvenile offenders from the State to local jurisdictions. This proposed State budget also includes substantial increases in funding to both adult and juvenile services on the local level.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Chief Probation Officer	1	1	1	1
Assistant Chief Probation Officer	1	1	1	1
Probation Program Manager	2	2	2	2
Probation Administration Division Director	1	1	1	1
Supervising Probation Officer	6	8	8	8
Court and Hearing Officer	1	0	0	0
Deputy Probation Officer I/II/III	45	49	52	52
Probation Assistant	3	3	3	3
Staff Services Analyst I/II	2	2	2	2
Secretary III	1	1	1	1
Supervising Legal Clerk	1	0	0	0
Traffic Hearing Clerk	2	2	2	2
Legal Process Clerk I/II	9	10	10	10
Account Clerk I/II	1	1	1	1
Office Assistant I/II	0	0	2	2
Typist Clerk I/II	2	2	0	0
TOTAL FULL-TIME & VS	78	83	86	86
Extra Help				
EH Supervising Probation Officer	0.13	0.13	0.13	0.13
EH Probation Officer I/II/III	0.38	0.38	0.38	0.38

SALARIES AND EMPLOYEE BENEFITS (Continued)

EH Legal Clerk I/II	0.00	0.25	0.50	0.25
EH Typist Clerk I	0.50	0.50	0.00	0.00
TOTAL FTE	1.01	1.26	1.01	1.01
TOTAL BUDGETED/APPROVED	79.01	84.26	87.01	87.01

The following positions are 100% supported by the Juvenile Probation Camp Funding (JPCP): one (1) Staff Services Analyst I/II (Position #95), one (1) Legal Process Clerk (Position #94), one (1) Supervising Probation Officer (Position #96) and, two (2) Deputy Probation Officer I/II/III (Position #97, 98). One (1) Deputy Probation Officer (Position #90) is 100% Revenue Funded from Gang Risk Intervention Program (GRIP)-Valley School Agreement. One Probation Program Manager (Position #92) continues to be 100% Revenue Supported. One (1) Probation Program Manager (Position #93) 100% Revenue Supported was converted to General Fund by eliminating one (1) Division Director (Position #5) 100% General Funded. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

On December 19, 2006, one (1) Deputy Probation Officer I/II/III (Position #106) 100% funded by the Substance Abuse Offender Treatment Program was added. On January 30, 2007, two (2) Deputy Probation Officer I/II/III (Position #107, 108) 100% funded by the Mentally Ill Offender Crime Reduction (MIOCR) Grant were added. On February 13, 2007 (Mid Year) two (2) Typist Clerk I/II (Position #32, 37) were changed to Office Assistant I/II.

For FY 2007/08 the department requests to add three (3) Supervising Probation Officer, one (1) Legal Process Clerk I/II, and four (4) Deputy Probation Officer I/II. Seven positions will be utilized to ensure all adult offenders are appropriately supervised. At this time one (1) Supervising Probation Officer position to perform background investigations on all applicants for the department is not recommended pending further review at Final Budget. One (1) Deputy Probation Officer I/II/III (Position #83) 100% Substance Abuse Crime Prevention Act (SACPA) funded to be converted to a General Fund 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, and retirement rate adjustments based on the actuarial study.

At final budget, Salary and Benefit line item accounts were decreased based on a reduction of state revenues.

SERVICES AND SUPPLIES

This category increased overall in Professional and Special Services-Contractual Agreements for MIOCR Grant services provided by Department of Mental Health. Rents and Leases-Structure, Improvement and Grounds increased based on current trends and usage. General Liability and Professional and Special Services-Data Processing are increased based on countywide and estimated rates, respectively.

At final budget, General Liability was decreased based on a reduction of state revenues. Special Department Expense – Other increased to support transition to new office space.

OTHER CHARGES

Support and Care of Persons-Aid account is used to cover the costs of providing lunch to minors enrolled in the Day Reporting summer program.

INTRAFUND AND INTERFUND TRANSFERS

Intra-fund Transfers In is adjusted based on salary and benefits increases associated with the position assigned to the program.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
88024	3 Vehicles W/Accessories	$90,000	$90,000	$0
88025	Modular Furniture	27,000	27,000	62,200
88031	1 Copier	8,000	8,000	8,000

CAPITAL ASSETS (Continued)

88380 Modular Furniture	0	0	11,000
TOTAL	$125,000	$125,000	$81,200

The vehicles and modular furniture requested are for new staff. The copier is requested to replace an obsolete copier no longer cost effective to repair.

At final budget, 3 Vehicles with Accessories were removed due to a reduction of state funding. Modular furniture was increased to support new office space.

REVENUE

This category is increased overall for State Other which includes the MIOCR Grant awarded to Merced County and also includes State funds that will be made available to Probation Departments in order to provide services to adult offenders on probation. State COPS Funding allocation for Crime Prevention was brought back to its original funding level during FY 2006/07 which is an increase over the FY 2006/07 Final budget level. Legal Services increased based on estimates for court ordered reimbursements.

At final budget, State Other decreased for a reduction of state funding. State Aid – Mental Health Proposition 36 decreased due to a loss of funding. Federal Other increased based on Narcotics Task Force grant administered by the District Attorney.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($251,543)	*$12,700*			*($43,800)*	*($282,643)*	*($445,595)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
OTHER CHARGES	1,002,533	878,193	3,250,000	3,250,000	3,250,000
GRAND TOTAL	1,002,533	878,193	3,250,000	3,250,000	3,250,000

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

B018 (12/98)

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 that included an increase in the charge per ward for commitments to the CYA. The range was $150-$2,600 per month contingent on the seriousness of the offense. A sliding scale was implemented whereby the County may receive full cost reimbursement for serious offenders and pay more for less serious offenders committed to CYA. 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. During July 2005, the range for the charge per ward for commitments to the CYA is at $185-$3,192 per month contingent on the seriousness of the offense.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category includes charges for care and support of County resident offenders in State institutions. It is maintained at FY 2006/07 level, based on current trends and usage.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - FIRE PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	682,567	721,338	993,874	995,289	995,289
SERVICES & SUPPLIES	9,866,870	8,036,732	12,140,691	12,140,894	12,137,813
INTRAFUND & INTERFUND TRANSFERS	-13,322	-4,132	-77,055	-77,055	-77,055
CAPITAL ASSETS	390,069	16,922	831,000	831,000	834,081
GRAND TOTAL	10,926,184	8,770,860	13,888,510	13,890,128	13,890,128

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

B018 (12/98)

FIRE

BUDGET UNIT 25000

The Fire Department provides fire prevention, fire suppression and rescue operations, emergency medical response, and public service education for the unincorporated areas of the County with the exception of the cities of Merced, Atwater, and Los Banos. Since July 1, 1988 Merced County has provided fire protection to its residents under a cooperative agreement with the California Department of Forestry and Fire Protection (CAL FIRE). Under the provisions of this agreement, all dispatch functions are conducted from the Emergency Command Center at CAL FIRE Unit Headquarters in Mariposa. Funding for the Office of Emergency Services was consolidated into the Fire Fund in FY 1993/94. In FY 2003/04 CAL FIRE took over the operations of the Castle Fire Station.

EXECUTIVE'S COMMENT

Fiscal year 2006/07 will mark the eighteenth year Merced County has provided fire protection to its residents under a cooperative agreement with the California Department of Forestry and Fire Protection (CAL FIRE). 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 CAL FIRE have been an important factor in managing the Fire budget. The current agreement with CAL FIRE requires monitoring due to the costs associated with this agreement.

The Merced County Board of Supervisors directed the Fire Department and the Department of Public Works to identify an appropriate location for a fire protection facility in the Beachwood/Franklin/McSwain area. The location for the improved fire protection service facility is 1901 Gurr Avenue. The station was completed and became operational in February 2007.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Civilian Fire Marshall	0	0	1	1
Fire Heavy Equipment Mechanic	2	0	0	0
Heavy Equipment Mechanic I/II	0	2	2	2
Secretary I/II	1	1	1	1
Support Services Analyst I/II	1	1	1	1
Fire Prevention Inspector	1	1	1	1
TOTAL FULL-TIME & VS	5	5	6	6
Extra Help				
EH Fiscal Services Analyst	0.00	0.00	0.25	0.25
EH Laborer	1.20	1.20	1.20	1.20
EH Firefighter Volunteer	17.32	17.32	17.32	17.32
EH Account Clerk I	0.75	0.75	0.00	0.00
TOTAL FTE	19.27	19.27	18.77	18.77
TOTAL BUDGETED/APPROVED	24.27	24.27	24.77	24.77

For FY 2007/08 one (1) Civilian Fire Marshall is requested. This will allow contracted staff to be reduced by 0.7 Full Time Equivalent of a Fire Apparatus Engineer and allow for reassignment of one Battalion Chief and one Fire Captain.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services for California Department of Forestry contract. General Liability is increased based on countywide rates.

At final budget, Small Tools and Instruments was decreased for cost of fixed asset.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted to offset personnel time spent on Office of Emergency Services (OES) activities, pending Emergency Management Performance Grant (EMPG) approval.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
86544	1 Sedan	$32,000	$32,000	$32,000
87463	Snelling Remodel-Bedroom and Bathroom	90,000	90,000	90,000
88037	2 Fire Engines	706,000	706,000	706,000
88038	1 Small Vehicle Lift	3,000	3,000	3,000
88381	***1 Ice Machine***	***0***	***0***	***3,081***
TOTAL		$831,000	$831,000	$834,081

One (1) vehicle is requested for new staff. Appropriation is requested to remodel the bedroom and bathroom at the Snelling Fire Station. The Fire Engines requested are to replace twenty (20) year old fire engines. One (1) vehicle lift is requested to assist in vehicle service.

At final budget, one (1) ice machine was added to replace an out of service machine used for medical assistance and hydration with emergency calls.

REVENUE
Revenue is increased overall for Property Taxes-Current Secured based on current trends and information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($3,081)			*$3,081*	*0*	*0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - FIRE PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	48,184	53,375	58,882	58,882	58,882
SERVICES & SUPPLIES	727,910	436,704	14,176	14,176	538,854
CAPITAL ASSETS	17,196	37,538	0	0	0
GRAND TOTAL	793,290	527,617	73,058	73,058	597,736

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

B018 (12/98)

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.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Typist Clerk III	1	1	1	1
TOTAL FULL-TIME & VS	1	1	1	1
TOTAL BUDGETED/APPROVED	1.00	1.00	1.00	1.00

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category decreased overall for Special Department Expense-OES Grant due to the end of the OES Grant. However, the appropriations will be added at final budget should the grant be approved for FY 2006/07.

At final budget, Special Department Expense – OES Grant increased for FY 2007/08 funding.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category has decreased overall for Federal Other for Office of Homeland Security that was used for the OES Grant expenditures.

At final budget, Federal Other increased for Office of Homeland Security grant and to balance budget.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$524,678				***$524,678***	***$1,200,674***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - FLOOD CONTROL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	94,579	97,417	208,450	208,450	208,450
GRAND TOTAL	94,579	97,417	208,450	208,450	208,450

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

B018 (12/98)

DPW-CREEK PROJECTS DIVISION

BUDGET UNIT 26000

The Board of Supervisors established this budget unit to account for maintaining and preserving designated channels, creeks, Merced County Streams Project, Castle Dam in Merced County, and designated alleys in unincorporated communities.

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. In 1995, the Corp of Engineers turned over responsibility for operation and maintenance of Castle Dam to Merced County. The County is responsible for all operation and maintenance activities related to facilities developed for this flood control project. There are three more components yet to be initiated, one additional new reservoir, the enlargement of one existing reservoir and channel improvements along Bear Creek. 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 U.S. Army Corp of Engineers and Bureau of Reclamation regarding phase II of the project. The Corp of Engineers is currently preparing a General Review and Reevaluation Report on the Project in part due to environmental issues restricting the construction of Hay Stack Reservoir.

As part of the Federal Clean Water Act, the County was required to implement a National Pollutant Discharge System water quality management program by 2003. County staff took 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. The program has been submitted and is currently under review.

SALARIES AND EMPLOYEE BENEFITS

There are no employees designated in this budget unit. Work on the annual creek clean up and maintenance projects are completed by the 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

This category is increased overall in Professional and Special Services for stream and creek maintenance, Castle Dam operation and maintenance, right of way and alley maintenance, local drainage improvements, and storm water program. These programs are required, in part, to comply with State and Federal Agreements and Regulations.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None

REVENUE

None

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	2,234,561	2,466,348	2,878,279	2,878,279	2,878,279
SERVICES & SUPPLIES	423,132	414,963	485,695	485,695	485,695
INTRAFUND & INTERFUND TRANSFERS	-35,000	-40,000	-43,000	-43,000	-43,000
CAPITAL ASSETS	8,811	11,334	0	0	0
GRAND TOTAL	2,631,504	2,852,645	3,320,974	3,320,974	3,320,974

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

B018 (12/98)

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

Prior to FY2005/06, the California Department of Food and Agriculture (CDFA) had contracted with the Agricultural Commissioner to conduct "high-risk" inspections of incoming plants and plant products to prevent introduction of new insect, disease, and weed pests into the County. Funding was provided from the State general fund; however, due to the State's fiscal situation, the funding for these contracts has been reduced. Fortunately, the County's main State source of funding (unclaimed gas tax) has increased sufficiently which allows the Agricultural Commissioner to continue these high-risk inspections. These are critical preventative inspections that help avoid much more costly eradication efforts if these pests slip through and become established. One example of a pest that escaped inspection was the Red Imported Fire Ant which became established in several locations in the County in the late 1980's and early 1990's.

The Red Imported Fire Ant (RIFA) was discovered in an almond orchard in Merced County in 2001. After a survey it was determined to be infesting approximately 5,000 acres in several locations near Snelling and Gustine. The CDFA has aggressively been treating the infestation with a significant reduction in the level of infestation. In 2006, eradication treatments continued over most of the infested acreage. During FY2006/07 post treatment survey additional infested acreage was identified. CDFA intends to contract with the Agricultural Commissioner for a post treatment survey during FY2007/08. This survey is a critical component of eradication to confirm to other states and foreign countries that agricultural products from the area are free of RIFA contamination.

Annually the California Department of Pesticide Regulation (DPR) and the Agricultural Commissioner negotiate a work plan for pesticide regulatory priorities in the County. This process is evolving from a "numbers" based plan to a "quality and response" based plan. During the transition, it is important to maintain the "numbers" since they are the basis for much of the pesticide mill assessment disbursement.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Agricultural Commissioner/Sealer of Weights & Measures/Director of Animal Control	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	18	18
Integrated Pest Management Specialist	1	1	1	1
Automation Systems Analyst I/II	1	1	1	1
County Office Supervisor	0	0	1	1
Agricultural Commissioner Office Supervisor	1	1	0	0
Account Clerk III	1	1	1	1
Office Assistant III	0	0	1	1
Typist Clerk III	1	1	0	0
Office Assistant I/II	0	0	1	1
Office Assistant I/II VS	0	0	2	2
Typist Clerk I/II	1	1	0	0
Typist Clerk I/II VS	2	2	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
TOTAL FULL-TIME & VS	30	30	31	31
Extra Help				
EH Special Projects Coordinator	0.00	0.00	0.13	0.13
EH Agricultural Technician/Laborer	4.50	6.30	4.66	4.66
EH Typist Clerk I/II	0.50	0.50	0.50	0.50
TOTAL FTE	5.00	6.80	5.29	5.29
TOTAL BUDGETED/APPROVED	35.00	36.80	36.29	36.29

On February 13, 2007 (Mid Year) one Agricultural Commissioner Office Supervisor (Position #15) was changed to County Office Supervisor, one (1) Typist Clerk III (Position #22) was changed to Office Assistant III, and three (3) Typist Clerk I/II (Position #14, 19, 30) were changed to Office Assistant I/II.

For FY 2007/08 one (1) Agricultural Biologist I/II/III is requested to maintain the current level of compliance monitoring inspections.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased for Transportation and Travel-County Vehicle due to the replacement of several vehicles which were no longer on FSR and an increase in the overall size of department fleet due to the filling of vacant Agricultural Biologist I/II/III positions. Professional and Special Services decreased due to the elimination of support from budget unit 27200 (Weights and Measures).

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category adjusted due to greater use of labor to support Special Pest Control.

CAPITAL ASSETS

None.

REVENUE

This category is increased overall based on SB 90 Mandates for State Other, current information on State Aid for Agriculture, and stronger State initiatives to enforce laws in Fines, Forfeits, and Penalties.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	17,746	16,616	18,681	18,681	18,681
SERVICES & SUPPLIES	66,038	91,102	86,019	86,019	86,019
INTRAFUND & INTERFUND TRANSFERS	35,000	40,000	43,000	43,000	43,000
GRAND TOTAL	118,784	147,718	147,700	147,700	147,700

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

B018 (12/98)

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.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Extra Help				
EH Laborer	0.75	0.75	0.75	0.75
TOTAL FTE	0.75	0.75	0.75	0.75
TOTAL BUDGETED/APPROVED	0.75	0.75	0.75	0.75

No permanent positions are assigned to this budget unit. Pest control responsibilities are performed by Extra Help.

SERVICES AND SUPPLIES

This category is increased based on Agricultural for the cost of supplies to manufacture bait materials and General Liability decreased based on the countywide projected rates and premiums.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Adjusted for labor support for bait mixing and water hyacinth control contract.

CAPITAL ASSETS

None.

REVENUE

Increase in Other Sales due to greater demand for vertebrate control products and increased prices of the products.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010
BUDGET UNIT # - 27200
UNIT TITLE - SEALER OF WEIGHTS & MEASURES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	439,468	439,567	509,984	509,984	509,984
SERVICES & SUPPLIES	60,542	68,664	108,485	108,485	108,485
OTHER CHARGES	0	-140	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-54,609	-27,297	-11,459	-11,459	-11,459
GRAND TOTAL	445,401	480,794	607,010	607,010	607,010

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

B018 (12/98)

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.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Deputy Director Weights & Measures	1	1	1	1
Weights & Measures Inspector I/II/III	5	5	4	4
Office Assistant III VS	0	0	1	1
Typist Clerk III V/S	1	1	0	0
TOTAL FULL-TIME & V/S	7	7	6	6
TOTAL BUDGET/APPROVED	7.00	7.00	6.00	6.00

For FY 2007/08 the department requests to delete one (1) Weights and Measures Inspector I/II/III (Position #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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

Maintenance Equipment-Auto, Maintenance-Equipment, and Small Tools and Instruments increased for specialized equipment maintenance, upgrades, and replacement. Transportation and Travel-Out of State increased to attend additional required trainings. Rents and Leases-Structures, Improvements and Grounds are increased for office space leased from the Department of Workforce Investment.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfer In includes monies received from the Department of Public Works for office space leased to the United States Department of Agriculture. In FY 2007/08 the department eliminated support to Budget Unit 27200 (Weights and Measures).

CAPITAL ASSETS

None.

REVENUE

Revenue for Weights and Measure Fees increased for FY 2007/08 based on increased device registration fees.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010
BUDGET UNIT # - 27300
UNIT TITLE - DPW-BUILDING DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	1,018,805	1,112,410	1,384,594	1,384,594	1,258,072
SERVICES & SUPPLIES	340,904	219,034	445,415	445,415	370,690
CAPITAL ASSETS	79,195	38,963	0	0	0
GRAND TOTAL	1,438,904	1,370,407	1,830,009	1,830,009	1,628,762

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

B018 (12/98)

DPW – BUILDING DIVISION

BUDGET UNIT 27300
The Building Division insures compliance with state and federally 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 COMMENTS
Merced County has experienced a substantial increase in the Building permit activity due to new impact fees associated with building permits collected on behalf of various County Departments and other agencies. To assist the County in the issuance of building permits and the collection of fees, new features continue to be implemented to the permit tracking software, TrakIt. This division is self-supporting through revenue received from building permit and inspection fees, as allowed by State law.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Deputy Building Official	1	1	1	1
Supervising Building Inspector	1	1	1	1
Building Inspector I/II	8	8	8	8
Staff Services Assistant	1	1	1	1
Building Permit Assistant	1	0	0	0
Building Permit Clerk	2	0	0	0
Building Permit Assistant I/II	0	3	3	3
TOTAL FULL-TIME & VS	14	14	14	14
Extra Help				
EH Building Inspector	0.50	1.00	1.00	1.00
TOTAL FTE	0.50	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	14.50	15.00	15.00	15.00

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, and retirement rate adjustments based on the actuarial study.

At final budget, salary and benefit line items were reduced based on salary savings for one (1) Building Inspector.

SERVICES AND SUPPLIES
This category is reduced overall for Professional and Special Services-Data Processing and General Liability based on projected and countywide rates, respectively. Office Expense-Computers and Communications-Internal Services reduced based on current trend and usage.

At final budget, appropriations for Professional and Special Services, Transportation and Travel – In State, Special Department Expense – Software, and Office Expense Computers were reduced based on fiscal constraints. General Liability reduced based on salary savings.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
This category is increased overall in Construction Permits based on current history and information.

REVENUE(Continued)

At final budget, revenues for Construction Permits and Flood Plain Administration Fees were reduced based on last fiscal year receipts and current trends.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($126,522)	*($74,725)*				*($201,247)*	*($201,247)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010
BUDGET UNIT # - 27400
UNIT TITLE - DPW-PROFESSIONAL SERVICES DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	2,238,687	2,284,401	2,769,121	2,676,031	2,676,031
SERVICES & SUPPLIES	445,873	438,395	501,206	500,776	500,776
OTHER CHARGES	-167	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-325,306	-340,282	-327,500	-327,500	-327,500
CAPITAL ASSETS	0	37,148	0	0	0
GRAND TOTAL	2,359,087	2,419,662	2,942,827	2,849,307	2,849,307

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

B018 (12/98)

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 staff transferred from Roads, Surveyor, Public Services, and County-Owned Buildings. This budget unit is designed to be self-supporting through charges to departments and outside agencies.

EXECUTIVE'S COMMENT

The Road Division is a major client of Professional Services. 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.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Deputy Director Public Works Professional Services	1	1	1	1
Supervising Engineer	1	1	1	1
Project Engineer	3	3	3	3
Senior Engineering Associate	1	1	1	1
Deputy County Surveyor	1	1	1	1
*Deputy County Surveyor Designee	1	0	0	0
Engineering Associate I/II/III	3	4	4	4
Engineering Technician I/II/III	3	3	3	3
Supervising Architect	1	1	1	1
Project Architect	0	0	0	0
Building Project Planner	3	3	3	3
Support Services Assistant	1	1	1	1
County Office Supervisor	0	0	1	1
DPW-Professional Services Office Supervisor	1	1	0	0
Road Permit Clerk	1	1	1	1
Office Assistant I/II	0	0	1	1
Typist Clerk I/II	1	1	0	0
TOTAL FULL-TIME & VS	22	22	22	22
Extra Help				
EH Special Projects Coordinator	0.00	0.00	0.40	0.40
EH Student Intern	0.75	0.75	0.75	0.75
TOTAL FTE	0.75	0.75	1.15	1.15
TOTAL BUDGETED/APPROVED	22.75	22.75	23.15	23.15

* Listed as Assistant Surveyor in FY 2005/06 Final Budget book.

On February 13, 2007 (Mid Year), one (1) DPW Professional Services Office Supervisor (Position #14) was changed to County Office Supervisor and one (1) Typist Clerk I/II (Position #28) was changed to Office Assistant I/II.

For FY 2007/08 the department is requesting one (1) Project Architect to assist with the workload. At this time this position 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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is decreased overall. Transportation and Travel-County Vehicle, Communications, and Rents and Leases-Equipment is reduced based on current trends and usage.

OTHER CHARGES
None

INTRAFUND AND INTERFUND TRANSFERS
This category is based on work to be billed to General Fund Departments and will remain same as FY2006/07

CAPITAL ASSETS
None

REVENUE
Revenue to offset appropriation is increased for FY 2007/08 and is anticipated primarily to be provided from Roads, Capital Improvement Projects and outside contract work.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28000
UNIT TITLE - RECORDER

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	676,422	675,754	964,143	964,143	964,143
SERVICES & SUPPLIES	370,409	369,106	548,726	548,726	548,726
CAPITAL ASSETS	79,922	30,859	0	0	0
GRAND TOTAL	1,126,753	1,075,719	1,512,869	1,512,869	1,512,869

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

B018 (12/98)

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; deeds; certificates of discharge; maps (parcel, subdivision, highway, assessment, and surveys); notices; and 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.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Chief Deputy Recorder	1	1	1	1
Supervising Accounting Technician	1	1	1	1
Recorder Clerk I/II/III	7	7	7	7
Office Assistant I/II	0	0	5	5
Typist Clerk I/II	4	5	0	0
TOTAL FULL-TIME & V/S	13	14	14	14
Extra Help				
EH Typist Clerk I/II	0.50	0.50	0.50	0.50
EH Legal Clerk I/II	0.50	0.50	0.50	0.50
TOTAL FTE	1.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	14.00	15.00	15.00	15.00

On February 13, 2007 (Mid Year), five (5) Typist Clerk I/II (Position #7, 8, 9, 12, 14) were changed to Office Assistant I/II.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is reduced for Special Department Expense-Software due to reduced costs related to Exigent program. Maintenance-Equipment increased based on usage and age of equipment.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is increased for Other Taxes-Transfer Tax and Recording Fees–Recorder based on current services and trends.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28100
UNIT TITLE - CORONER

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	351,543	365,101	717,072	717,072	717,072
SERVICES & SUPPLIES	414,736	487,290	402,832	402,832	402,832
CAPITAL ASSETS	5,394	22,076	0	0	0
GRAND TOTAL	771,673	874,467	1,119,904	1,119,904	1,119,904

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

B018 (12/98)

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 the Sheriff pursuant to Government Code Section 24304. In FY 1999/00, the memorandum of understanding (MOU) between the County and Union representative agreed that the Deputy Sheriff I/II and Sheriff Sergeant/Senior Sheriff Sergeant would perform Coroner functions and receive a salary differential.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Forensic Pathologist	0	0	1	1
Deputy Coroner I/II	4	4	4	4
Coroner's Assistant	1	1	1	1
TOTAL FULL-TIME & VS	5	5	6	6
Extra Help				
EH Deputy Coroner I	2.00	2.00	2.00	2.00
TOTAL FTE	2.00	2.00	2.00	2.00
TOTAL BUDGETED/APPROVED	7.00	7.00	8.00	8.00

On August 30, 2005 the Board approved one (1) Deputy Coroner I/II–3 Year Limited Term (Position #7) that is supported 100% by the Sheriff Trust Fund. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

On January 30, 2007 (Mid Year), one (1) Forensic Pathologist (Position #8) was added. This will enable the department to decrease the amount of services provided through contracted staff.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is decreased overall for Professional and Special Services-Autopsies based on the department's request to add a Forensic Pathologist.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is decreased in Other Services based on reduction of services to Mariposa County. State Other is increased to cover costs for one (1) Deputy Coroner I/II (Position #7).

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1060
BUDGET UNIT # - 28200
UNIT TITLE - AFFORDABLE HOUSING PROGRAM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	802,115	822,840	822,840	822,840
GRAND TOTAL	0	802,115	822,840	822,840	822,840

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

B018 (12/98)

AFFORDABLE HOUSING

BUDGET UNIT 28200
This budget unit is established as an accounting and tracking mechanism for the Affordable Housing Program. Funds from Community Development Block Grant (CDBG) and the Housing Investment Partnership Act (HOME) are loaned to qualified low to moderate income participants. The funds can be borrowed by first time home buyers and by participants to rehabilitate an existing house. These funds are available to those who meet the low to moderate income designation and whose place of residence is in the unincorporated areas of Merced County.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
This category is decreased overall based on reduction in Professional and Special Services–Contractual Agreements. Appropriations moved to Special Department Expense-Program Home Loans and Special Department Expense-Grant Income Loans.

At final budget, Professional and Special Services – Contractual Agreements was increased to allow payment of Self Help Enterprises. Special Department Expense – Program Income Loans decreased to allow payments of Self Help Enterprises.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Federal Other revenue is reduced to match appropriations for loans.

At final budget, Federal Other was decreased to balance budget.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						($115,538)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1510
BUDGET UNIT # - 28300
UNIT TITLE - EASTSIDE FISH & GAME ASSOCIATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	6,884	4,889	9,800	9,800	9,800
GRAND TOTAL	6,884	4,889	9,800	9,800	9,800

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

B018 (12/98)

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.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
The Eastside Fish and Game Association uses its funding to replenish game birds; purchase supplies and equipment for the training range and cages, and provide safety education for hunters.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Revenue is received from fish and game violation fines.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1510
BUDGET UNIT # - 28400
UNIT TITLE - LOS BANOS SPORTSMEN'S ASSOCIATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	13,019	13,107	9,800	9,800	9,800
GRAND TOTAL	13,019	13,107	9,800	9,800	9,800

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

B018 (12/98)

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.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
The Los Banos Sportsman's Association uses its revenue to buy replacement game birds to repopulate their wildlife habitats. Hunter safety supplies are also purchased to provide hunter safety classes.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Revenue is received from fish and game violation fines.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28500
UNIT TITLE - PLANNING AND COMMUNITY DEVELOPMENT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	1,517,625	1,938,994	2,545,339	2,507,807	2,457,592
SERVICES & SUPPLIES	930,384	723,898	943,279	942,645	956,776
OTHER CHARGES	0	-18,668	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-12,684	-4,500	-239,000	-239,000	-239,000
CAPITAL ASSETS	5,812	162,960	14,000	14,000	14,000
GRAND TOTAL	2,441,137	2,802,684	3,263,618	3,225,452	3,189,368

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

B018 (12/98)

PLANNING AND COMMUNITY DEVELOPMENT

BUDGET UNIT 28500

The Planning and Community Development Department provides professional planning and support services to various commissions and bodies, including the Board of Supervisors, the Planning Commission, Municipal Advisory Councils (MAC's), Local Agency Formation Commission (LAFCO) and the Airport Land Use Commission (ALUC) 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 the California Environmental Quality Act (CEQA), general plan amendments, zoning, conditional use permits, subdivisions, code compliance and other discretionary reviews. The Department also administers affordable housing and housing rehabilitation Federal Grant programs.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Development Services Director	1	1	1	1
Assistant Development Services Director	1	1	1	1
Assistant Development Services Director-Temporary	1	1	1	1
Code Compliance Manager	0	1	1	1
Code Compliance Specialist I/II	2	2	3	2
Code Compliance Technician	0	1	2	1
GIS/Development Services Manager	1	1	1	1
Senior Planner	2	4	4	3
Planner I/II/III	6	3	4	5
Planning Technician I/II	3	3	3	3
County Office Supervisor	0	0	1	1
Planning & Community Development Office Supervisor	1	1	0	0
Accounting Technician	1	0	0	0
Staff Fiscal Analyst	0	1	1	1
Support Services Assistant	1	1	1	1
Office Assistant III	0	0	1	1
Typist Clerk III	1	1	0	0
Office Assistant I/II	0	0	1	1
Typist Clerk I/II	1	1	0	0
TOTAL FULL-TIME & VS	22	23	26	25
Extra Help				
EH Planning Tech I/II	0.50	1.00	1.00	1.00
EH Special Projects Coordinator	0.50	0.00	0.50	0.50
EH Typist Clerk I/II	0.00	2.00	1.00	0.00
EH Office Assistant I/II	0.00	0.00	0.00	1.00
	1.00	3.00	2.50	2.50
TOTAL BUDGETED/APPROVED	23.00	26.00	28.50	27.50

On February 13, 2007 (Mid Year), one Planning & Community Development Office Supervisor (Position #2) was changed to County Office Supervisor, one (1) Typist Clerk III (Position #12) was changed to Office Assistant III, and one (1) Typist Clerk I/II (Position #27) was changed to Office Assistant I/II.

For FY 2007/08 the department requests to add three positions. One (1) Planner I/II/III to enable the more experienced level planners to work on the General Plan and Community Specific Plans. One (1) Code Compliance Specialist I/II to conduct annual inspections to determine compliance with conditions of approval for land use permits and one (1) Code Compliance Technician to assist with managing the Additional Dwelling Occupancy Monitoring Permit (ADOMP) program. At this time one (1) Code Compliance Specialist I/II, and one (1) Code Compliance Technician are not recommended pending further review at Final Budget. One (1)

SALARIES AND EMPLOYEE BENEFITS (Continued)
additional Planner I/II/III is recommended to provide additional staffing assigned to the General Plan and Community Specific Plans.

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, and retirement rate adjustments based on the actuarial study.

At final budget, Salary and Benefits line item accounts decreased as one (1) Planner I/II/III was no longer recommended.

SERVICES AND SUPPLIES
This category increased overall for Professional and Special Services based on consultant support for the application process. Office Expense-General increased for archiving and scanning of files and plans. Professional and Special Services-Administrative Services are increased for future environmental impact projects.

At final budget, Professional and Special Services – Contractual Agreements increased to accommodate Lucca Villa's projects. General Liability is decreased as one (1) Planner I/II/III was no longer recommended.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted for continued support for the General Plan Update, Community Plan Updates, ALUC and developer funded community plans (i.e. The Villages and Yosemite Lake Estates).

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
88074 2 Handheld Trimble Devices	$14,000	$14,000	$14,000
TOTAL	$14,000	$14,000	$14,000

The Trimble devices are to assist in data retrieval from field surveys.

REVENUE
This category increased overall. Planning Services-Community Plans and Planning Services-Environmental increased for Community Specific and General Plan updates. Planning and Engineering Services and Other Services decreased based on current information.

At final budget, Planning Services – Environmental increased due to anticipated revenue for Lucca Villa's Environmental Impact Report services.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($50,215)	*$14,131*				*($36,084)*	*$15,070*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28600
UNIT TITLE - LOCAL AGENCY FORMATION COMMISSION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	4,937	12,276	10,403	10,403	10,403
OTHER CHARGES	45,000	65,000	65,000	65,000	65,000
GRAND TOTAL	49,937	77,276	75,403	75,403	75,403

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

B018 (12/98)

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 and is continuing through FY 2007/08.

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.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28700
UNIT TITLE - AGRICULTURAL COMM-ANIMAL CONTROL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	805,339	965,974	1,291,486	1,291,486	1,268,599
SERVICES & SUPPLIES	339,070	442,414	422,999	422,999	422,685
OTHER CHARGES	0	-15	0	0	0
CAPITAL ASSETS	0	0	15,000	15,000	15,000
GRAND TOTAL	1,144,409	1,408,373	1,729,485	1,729,485	1,706,284

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

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; and quarantining rabies-suspicious animals. Spaying or neutering of adoptable animals and other health services are provided to shelter animals.

EXECUTIVE'S COMMENT

The current State Mandated programs and service levels implemented have reduced the departmental animal euthanasia rate from 83% in FY 2001/02 to 33% in FY 2005/06.

SALARIES AND EMPLOYEES BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Veterinarian (At-Will)	0	1	1	1
Animal Services Manager	1	1	1	1
Animal Services Field Supervisor	1	0	0	0
Animal Services Operations Supervisor	1	0	0	0
Animal Control Supervisor	0	2	2	2
Animal Control Officer I/II	4	4	4	4
Animal Control Officer III	1	1	1	1
Animal Control Dispatcher	1	1	1	1
Animal Care Specialist	3	4	6	6
Animal Care Specialist VS	1	0	0	0
Account Clerk III	1	1	0	0
Office Assistant I/II	0	0	2	1
Typist Clerk I/II	1	1	0	0
TOTAL FULL-TIME & VS	15	16	19	18
Permanent Contract Employees				
Veterinarian	1	0	0	0
TOTAL CONTRACT EMPLOYEES	1	0	0	0
Extra Help				
EH Typist Clerk I/II	0.50	0.50	0.50	0.50
EH License Compliance Officer	0.75	0.75	0.75	0.75
EH Animal Care Specialist	0.00	0.50	0.13	0.13
EH Animal Control Officer I/II	0.00	0.50	0.50	0.50
TOTAL FTE	1.25	2.25	1.88	1.88
TOTAL BUDGETED/APPROVED	17.25	18.25	20.88	19.88

On February 13, 2007 (Mid Year), one (1) Typist Clerk I/II (Position #4) was changed to Office Assistant I/II.

For FY 2007/08 the department requests to add two (2) Animal Care Specialists to provide better coverage for the shelter operation and one (1) Office Assistant I/II to provide additional hours to serve the public.

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, and retirement rate adjustments based on the actuarial study.

At final budget, the additional Office Assistant I/II was not approved due to funding constraints.

SERVICES AND SUPPLIES

This category is increased overall for Special Department Expense-Other, Special Department Expense-

SERVICES AND SUPPLIES (continued)
Spay/Neuter Contract, and Professional and Special Services-Contractual Agreements for services and equipment
needed for ongoing business operations. Maintenance Equipment-Auto is increased based on higher fuel and parts replacement costs.

At final budget, this category was reduced based on costs associated with the decrease in requested staffing.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
88076 1 Photocopier	$15,000	$15,000	$15,000
TOTAL	$15,000	$15,000	$15,000

Photocopier is requested to replace a nonserviceable unit.

REVENUE
Revenue is increased overall for recovery of costs associated with veterinary services, fee schedule adjustment, recovery of costs from the public and other medical expenditures in Humane services, State Mandated Costs, and Spay Neuter Surgery.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($22,887)	*(314)*				*($23,201)*	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28800
UNIT TITLE - PREDATORY ANIMAL CONTROL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	65,250	69,817	49,803	49,803	49,803
GRAND TOTAL	65,250	69,817	49,803	49,803	49,803

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

B018 (12/98)

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 United States Department of Agriculture (USDA) that 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 Agricultural Commissioner took responsibility for the Predatory Animal Control function during FY 1998/99. 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 0.5 Full Time Equivalent (FTE) trapper (one trapper position is currently shared with Madera County). Since FY 2002/03 Merced County has maintained the 1.5 FTE Trapper staffing level, where one trapper position has been shared with Madera County. For FY 2007/08, Madera County is increasing their program to fund 1.0 FTE Trapper. USDA staff has advised that Merced's animal damage control workload can be effectively covered by 1.0 FTE Trapper. The final FY 2007/08 budget reflects the USDA's recommended staffing level of 1.0 FTE Trapper for Merced County.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is reduced based on decrease in staffing level.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is decreased for State Aid for Agriculture based on the staffing level reduction.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28900
UNIT TITLE - MERCED COUNTY ASSOC OF GOVT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	16,982	0	20,000	20,000	20,000
OTHER CHARGES	24,198	63,756	62,926	62,926	62,926
GRAND TOTAL	41,180	63,756	82,926	82,926	82,926

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

B018 (12/98)

MERCED COUNTY ASSOCIATION OF GOVERNMENTS

BUDGET UNIT 28900

The functions of the Merced County Association of Governments (MCAG) are to conduct area-wide planning as may be required by law or directed by the governing board, to render technical assistance to MCAG member agencies 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.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is budgeted at Fiscal Year 2006 – 2007 level.

OTHER CHARGES

This category reflects payment to MCAG Annual Dues and One Voice Contribution.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 29000
UNIT TITLE - AIRPORT LAND USE COMMISSION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	3,296	4,525	52,325	52,325	52,325
GRAND TOTAL	3,296	4,525	52,325	52,325	52,325

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

B018 (12/98)

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 a quarterly basis. The Airport Land Use Commission has the authority to review public agency decisions regarding new land uses near airports and determine whether actions are contrary to the best interests of the airport and adjacent areas. If the Airport Land Use Commission determines that the proposed use is harmful, the determination can only be overruled by a four-fifths vote of the governing body having jurisdiction over the affected airport.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is increased overall based on Professional & Special Services for comprehensive land use updates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 29400
UNIT TITLE - COUNTY CLERK

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	100,140	116,731	160,144	160,144	160,144
SERVICES & SUPPLIES	10,604	12,105	31,420	31,420	31,420
INTRAFUND & INTERFUND TRANSFERS	0	0	8,000	8,000	8,000
GRAND TOTAL	110,744	128,836	199,564	199,564	199,564

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

B018 (12/98)

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 and fees; 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; files and posts public notices and environmental impact reports; certifies to the capacity of public officials; and 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 cashiering, and the filing and indexing of Marriage Licenses, Fictitious Business Name Statements, Notaries, and Fish & Game reports.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Chief Deputy County Clerk	1	1	1	1
Legal Clerk I/II	1	1	1	1
TOTAL FULL-TIME & VS	2	2	2	2
Extra Help				
EH Account Clerk II	0.50	0.50	0.50	0.50
TOTAL FTE	0.50	0.50	0.50	0.50
TOTAL BUDGETED/APPROVED	2.50	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, and retirement rate adjustments based on the actuarial study.

SERVICE AND SUPPLIES

This category is decreased overall based on reduction in Professional and Special Services eliminating the services provided by the Registrar of Voters. Special Department Expense-Software increased for Exigent software licensing costs.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for payment to other general fund departments for services provided and is budgeted at the FY 2006/07 level.

CAPITAL ASSETS

None.

REVENUE

This category is decreased overall due to reductions in Marriage Licenses and Clerks Fees and increases in Passports based on current trends and information.

PUBLIC WAYS AND FACILITIES FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC WAYS AND FACILITIES
ACTIVITY - PUBLIC WAYS

FUND - 1020
BUDGET UNIT # - 30000
UNIT TITLE - DPW-ROAD DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	4,035,273	4,249,797	5,089,036	5,089,036	5,089,036
SERVICES & SUPPLIES	9,402,102	9,498,330	15,291,008	15,291,008	16,069,712
OTHER CHARGES	80,556	16,279	50,000	50,000	50,000
INTRAFUND & INTERFUND TRANSFERS	139,000	0	0	0	0
CAPITAL ASSETS	801,354	1,299,842	18,573,616	18,573,616	18,573,616
GRAND TOTAL	14,458,285	15,064,248	39,003,660	39,003,660	39,782,364

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

B018 (12/98)

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 (DPW). There are approximately 1,735 miles of maintained County roads, of which 1,512 are paved. 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 & clerical services from DPW-Professional Services Budget Unit 27400.

EXECUTIVE'S COMMENT

Merced County's road system continues to receive inadequate Federal/State funding to provide any significant program for reconstructing the several hundred miles of County roads that have deteriorated beyond the point where preventive maintenance and repair is effective.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
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	1	1	1	1
Heavy Equipment Mechanic I/II	10	12	13	13
Road Maintenance Worker I/II/III	28	28	30	30
Parts Supply Clerk I/II	0	0	2	2
Parts Supply Clerk	1	1	0	0
County Refuse Control Worker I/II	0	1	1	1
Litter Control Worker	1	0	0	0
Refuse Collection Supervisor	1	1	1	1
TOTAL FULL-TIME & VS	54	56	60	60
Extra Help				
EH Engineering Associate I	0.50	0.50	0.00	0.00
EH Engineering Associate III	0.35	0.35	0.49	0.49
EH Senior Engineering Associate	0.00	0.00	0.12	0.12
EH Special Project Coordinator	0.00	0.00	0.40	0.40
TOTAL FTE	0.85	0.85	1.01	1.01
TOTAL BUDGETED/APPROVED	54.85	56.85	61.01	61.01

On January 30, 2007 (Mid Year), one Parts Supply Clerk (Position #50) was changed to Parts Supply Clerk I/II, and one (1) Heavy Equipment Mechanic I/II (Position #52) and one (1) Parts Supply Clerk I/II (Position #95) were added.

For FY 2007/08 the department requests to add two (2) Road Maintenance Worker I/II/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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased overall for Special Department Expense-Special Fund, Special Department Expense-Other, and Professional and Special Services for Campus Parkway project and other ongoing operations. Special Department Expense-Cost Allocation is increased based on current information.

At final budget, appropriations were increased for Professional and Special Services based on projected increased funding.

OTHER CHARGES

This category is budgeted for the same level of Right of Way acquisitions as FY 2006/07.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
87019	Campus Parkway/Mission to Yosemite	$575,000	$575,000	$575,000
87455	Phase 1 Construction SR 99 to Childs Avenue	11,951,000	11,951,000	11,951,000
87456	Phase 11 R/W Childs to Yosemite	5,500,000	5,500,000	5,500,000
87995	UC Merced Eastside Access	284,616	284,616	284,616
88026	1 Backhoe Loader	99,000	99,000	99,000
88027	1 Spray Truck	60,000	60,000	60,000
88028	2 Grader Mounted Packer Rollers	40,000	40,000	40,000
88029	1 Brush Chipper	39,000	39,000	39,000
88030	1 1 Ton Pickup	25,000	25,000	25,000
TOTAL		$18,573,616	$18,573,616	$18,573,616

Appropriation is requested for the Campus Parkway/Mission to Yosemite, Phase 1 Construction SR 99 to Childs Avenue, Phase 11 R/W Childs to Yosemite, and the UC Merced Eastside Access projects. The one (1) Backhoe Loader is to replace a backhoe loader which is obsolete and no longer cost effective to repair. The one (1) Spray Truck is to automate spraying that was previously done by hand. The two (2) Grader Mounted Packer Rollers will be attached to existing Graders to eliminate the need for a separate Roller. The Brush Chipper is to replace a Chipper which is obsolete and no longer cost effective to repair. The one (1) 1 Ton Pickup is to replace a vehicle that is beyond its useful life.

REVENUE

Revenue is increased for State, Federal and Other Governmental Agencies for reimbursement of special construction projects, such as Campus Parkway.

At final budget, revenues were increased in State Transportation Program Replacement – Merced County Association of Governments, State Transportation Program Replacement – Direct and Washed State Matching Funds based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
		$778,704			***$778,704***	***$1,210,960***

HEALTH AND SANITATION FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HEALTH

FUND - 1010
BUDGET UNIT # - 40000
UNIT TITLE - HEALTH

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	10,600,356	11,688,013	14,213,777	14,213,777	14,246,820
SERVICES & SUPPLIES	2,489,616	3,051,844	4,117,251	4,117,251	5,172,582
OTHER CHARGES	233,540	140,433	369,455	369,455	369,455
INTRAFUND & INTERFUND TRANSFERS	-390,402	-428,603	-559,087	-559,087	-559,087
CAPITAL ASSETS	130,359	171,798	144,000	96,000	127,212
GRAND TOTAL	13,063,469	14,623,485	18,285,396	18,237,396	19,356,982

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

B018 (12/98)

HEALTH

BUDGET UNIT 40000

The Health Department derives its authority from Section 10l000 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 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). The Health Department is also responsible for administrative direction of Budget Unit 49500-Indigent Health Care Programs (IHCP) and Budget Unit 40600–First 5 Merced County.

EXECUTIVE'S COMMENT

The Health Department budget assumes a distribution formula for Health Realignment between the Health Department (Budget Unit 40000) and the Indigent Health Care Program (Budget Unit 49500) of 57% Health and 43% IHCP.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Public Health Director	1	1	1	1
County Health Officer	1	1	1	1
Deputy Public Health Director	2	2	2	2
Fiscal Manager	0	0	1	1
Health Department Office Administrator	1	1	0	0
Secretary III	1	1	1	1
Accounting Technician	3	3	3	3
Supervising Therapist	1	1	1	1
Staff Therapist I/II	1	0	0	0
Staff Therapist I/II VS	3	0	0	0
Occupational/Physical Therapist I/II	0	4	4	4
Occupational/Physical Therapist I/II VS	0	1	1	1
CA Children's Service Worker I/II	5	5	5	5
Medical Aide I/II	0	0	3	3
Medical Therapy Aide	1	1	0	0
Account Clerk III	1	1	1	1
Director of Environmental Health	1	1	1	1
Supervising Environmental Health Specialist	3	3	3	3
Environmental Remediation Specialist	1	1	1	1
Environment Health Specialist I/II/III	13	14	14	14
Hazardous Material Specialist I/II/III	2	2	2	2
Environmental Health Technician I/II	4	5	5	5
Health Education Administrator	1	1	1	1
Nutritionist	1	1	1	1
Public Health Laboratory Director	1	1	1	1
Public Health Lab Microbiologist I/II	0	2	2	2
Public Health Lab Microbiologist	2	0	0	0
Microbiology Technician I/II	2	2	2	2
Public Health Social Worker	7	6	6	6
Nurse Practitioner I/II/Physicians Assistant	1	1	1	1
Public Health Program Manager	4	4	4	4

SALARIES AND EMPLOYEE BENEFTIS (Continued)

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Managed Care Project Coordinator	1	1	0	0
Supervising Public Health Nurse	7	7	7	7
Senior Public Health Nurse	1	0	0	0
Public Health Nurse I/II/Community Health Nurse	0	19	20	20
Public Health Nurse I/II/Community Health Nurse VS	0	3	3	3
Public Health Nurse/Community Health Nurse VS	20	0	0	0
Specialty Services Operations Nurse VS	1	0	0	0
Epidemiologist	1	0	0	0
Epidemiologist I/II	0	1	1	1
Health Education Specialist	1	2	2	2
Community Health Specialist	12	10	11	11
Community Health Specialist VS	0	2	2	2
Communicable Disease Investigator**	2	2	2	2
Community Health Worker	1	1	1	1
*Support Services Analyst I/II	5	4	4	4
Community Health Aide I/II	3	3	0	0
Vital Statistic Clerk	1	1	1	1
Office Assistant III	***0***	***0***	***5***	***6***
Typist Clerk III	1	1	0	0
Medical Claims Clerk I/II	3	3	3	3
Staff Services Analyst I/II	1	1	1	1
Secretary I/II	2	2	1	1
Account Clerk I/II	3	3	3	3
Medical Transcriptionist I	3	3	0	0
Office Assistant I/II	0	0	7	7
Typist Clerk I/II	6	6	0	0
Emergency Medical Services Manager	1	1	1	1
Emergency Medical Services Specialist	2	2	2	2
Licensed Vocational Nurse	3	3	3	3
TOTAL FULL-TIME & VS	145	147	148	149
Contract Employees				
Public Health Director	1.00	1.00	1.00	1.00
Staff Therapist	1.00	1.00	0.00	0.00
TOTAL CONTRACT EMPLOYEES	2.00	2.00	1.00	1.00
Extra Help				
EH Staff Therapist	0.20	0.20	0.20	0.20
EH Public Health Nurse	0.00	0.10	0.10	0.10
EH Licensed Vocational Nurse	0.58	0.58	0.58	0.58
EH Typist Clerk I/II	1.50	1.50	1.50	1.50
EH Microbiology Technician	0.50	0.00	0.00	0.00
EH Public Health Lab Director	0.00	0.25	0.00	0.00
EH Microbiologist	0.50	0.25	0.00	0.00
TOTAL FTE	3.28	2.88	2.38	2.38
TOTAL BUDGETED/APPROVED	150.28	151.88	151.38	152.38

* Administrative adjustment-one (1) Support Services Analyst (Position #148) was deleted at Final Budget Hearings, August 30, 2005, and was not reflected in position count for FY 2005/06.
** Administrative adjustment-previously listed as Community Disease Investigator.

SALARIES AND EMPLOYEE BENEFITS (Continued)

On June 20, 2006, the Board of Supervisors approved one (1) Health Education Specialist (Position #227) 92% funded from Child Health and Disability Prevention revenue, one (1) Environmental Health Specialist I/II/III (Position #226) 100% funded from Sanitation Services revenue, and one (1) Environmental Health Technician I/II (Position #225)-100%funded from Public Works Tipping Fees revenue. The department converted one (1) Community Health Specialist (Position #212) 92% funded to 50% funded. On August 15, 2006, one (1) Occupational/Physical Therapist I/II (Position #228) 74% grant funded was added. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

On January 30, 2007 (Mid Year), one (1) Secretary II (Position #55) was converted to a Typist Clerk III; one (1) Managed Care Project Coordinator (Position #223), one (1) Community Health Aide I/II (Position #163), and one (1) Support Services Analyst I/II (Position #9) were deleted. On February 13, 2007 (Mid Year), one (1) Health Department Office Administrator (Position #76) was changed to Fiscal Manager, two (2) Community Health Aide I/II (Position #25, 102) were changed to Medical Aide I/II, one (1) Medical Therapy Aide (Position #68) was changed to Medical Aide I/II, three (3) Medical Transcriptionist I (Position #29, 40, 56) were changed to Office Assistant III, two Typist Clerk III (Position #55, 61) were changed to Office Assistant III, and six (6) Typist Clerk I/II (Position #125, 132, 138, 172, 190, 204) were changed to Office Assistant I/II.

For FY 2007/08 the department requests to add one (1) Public Health Nurse I/II/Community Health Nurse, one (1) Community Health Specialist, and one (1) Office Assistant I/II; and delete one contracted Staff Therapist (Position #165).

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, and retirement rate adjustments based on the actuarial study.

At final budget, Salary and Benefit line item accounts increased overall due to the addition of one (1) Office Assistant III funded by the State Water Resources Control Board - Underground Storage Tank Program.

SERVICES AND SUPPLIES

This category is increased for Professional and Special Services-Data Processing and Professional and Special Services-Facility Operations based on estimated rates and trends. Professional and Special Services-Contractual Agreements increased based on anticipated contracts. Special Department Expense-Software increased based on current and projected charges. Professional and Special Services-Medical increased based on projected medical needs.

At final budget, Professional and Special Services – Contractual Agreements and Professional and Special Services – Data Processing were increased based on additional grant funds.

OTHER CHARGES

This category accounts for charges for California Children's Service Therapy and for those children eligible for Healthy Families Program.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for services that are reimbursed from County departments. Operating Transfers Out reflects the principal and interest payment for the Environmental Health Building.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
88072	7 Ventilators	$84,000	$84,000	$84,000
88077	Quantiferon Testing Equipment	12,000	12,000	12,000
88078	Graphite Furnace	48,000	0	0
88367	***Surveillance Camera***	***0***	***0***	***5,700***
88368	***Photocopier***	***0***	***0***	***5,000***
88371	***MTU Modular***	***0***	***0***	***20,012***
TOTAL		$144,000	$96,000	$126,712

CAPITAL ASSETS (Continued)

Ventilators are requested as part of the department's pandemic influenza preparation. Quantiferon testing equipment and a graphite furnace are requested to enhance the testing capabilities of the Public Health Laboratory. The Graphite Furnace is not recommended at this time pending further review at Final Budget.

At final budget, Surveillance Camera, photocopier, and MTU Modular furniture were added.

REVENUE

This category is increased for Sanitation Services based on incremental Environmental Health fee rate hikes. State Other, State Prop 10 Tobacco Tax, and Medi Cal is increased based on future allocations.

At final budget, State Other was increased based on grant funds available. Other Services was increased for revised Environment Health fees.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$33,043	***$1,055,331***			***$31,212***	***$1,119,586***	***$1,119,586***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HEALTH

FUND - 1500
BUDGET UNIT # - 40600
UNIT TITLE - FIRST FIVE MERCED COUNTY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	578,290	766,895	971,232	971,232	1,001,183
SERVICES & SUPPLIES	3,138,788	4,125,615	7,879,671	7,879,671	9,137,497
INTRAFUND & INTERFUND TRANSFERS	0	0	-130,412	-130,412	-612,399
CAPITAL ASSETS	7,655	26,812	0	0	2,759
GRAND TOTAL	3,724,733	4,919,322	8,720,491	8,720,491	9,529,040

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

B018 (12/98)

First 5 Merced County

BUDGET UNIT 40600

On November 3, 1998, California voters approved Proposition 10 implementing an additional tax on tobacco products. Proceeds from the tax are expended on programs and services related to early childhood development and service integration and improvements. The Board of Supervisors adopted Ordinance No. 1620 in March 1999, creating the Merced County Children and Families Commission, the body that reviews and authorizes expenditures of the Proposition 10 tobacco 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.

In April 2005, the Board of Supervisors adopted Ordinance No. 1747, changing the legal name of the Commission to First 5 Merced County and moving administrative oversight to the Public Health Department.

EXECUTIVE'S COMMENT

The 2003 Strategic Plan adopted by the Merced County Children and Families Commission details various funding approaches of the Commission. The Strategic Plan is reviewed on an annual basis and may be modified based on needs identified in the review process.

In FY 2004/05, the Commission adopted a Capacity Building plan for community organizations. The Commission is involved in planning efforts with other county departments to help create an integrated, collaborative system of information and services for children ages 0-5 and their families. These planning efforts include the Merced County Children's Summit, the Mental Health Services Act, and the Children's Health Initiative.

The Commission will continue to dedicate resources in FY 2007/08 for special projects such as collaborative endeavors, outreach and education, and community meetings with parents of children ages 0-5. The Commission will also continue to seek out opportunities that leverage resources and initiatives that secure greater local investment in early intervention and prevention programs for children ages 0-5.

In FY 2007/08, the Commission will continue to devote significant resources to multi-year projects it has funded through its School Readiness Initiative along with recently funded initiatives such as the Compensation Retention Incentive Program, Preschool for All planning and implementation, and the Special Needs Demonstration Project.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Executive Director First 5 Merced County	1	1	1	1
First 5 Merced County Program Manager	0	1	1	1
First 5 Merced County Program Specialist	2	3	3	3
Support Services Analyst I/II	4	4	3	3
Support Services Analyst V/S	1	0	0	0
Account Clerk I/II	1	1	1	1
Secretary I/II	1	1	1	1
Office Assistant I/II	0	0	1	1
Typist Clerk I/II	1	1	0	0
TOTAL FULL TIME & VS	11	12	11	11
Extra Help				
EH Typist Clerk I	0.00	0.50	0.50	0.50
TOTAL FTE	0.00	0.50	0.50	0.50
TOTAL BUDGETED/APPROVED	11.00	12.50	11.50	11.50

SALARIES AND EMPLOYEE BENEFITS (Continued)
On January 30, 2007 (Mid Year), one (1) Support Services Analyst I/II (Position #9) was deleted. On February 13, 2007 one (1) Typist Clerk I/II (Position #12) was changed to Office Assistant I/II.

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, and retirement rate adjustments based on the actuarial study.

At final budget, this category increased overall to reflect changes in staffing cost estimates.

SERVICES AND SUPPLIES
This category is increased overall. Professional and Special Services-Contractual Agreements for contracts increased. Special Department Expense-Other for special projects and First 5 Commission directed initiatives decreased.

At final budget, this category increased to reflect additional Prop 10 revenues for new contracted services in community initiatives.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted for reimbursement of staff time spent in more than one First 5 Program.

At final budget, this category increased to cover staff time covered in other sub-units.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
88375 Modular furniture	***$0***	***$0***	***$2,759***
TOTAL	$0	$0	$2,759

At final budget, this category increased to purchase modular furniture.

REVENUE
Revenue is budgeted at FY 2006/07 level.

At final budget, the Interest and State Tobacco Tax revenue accounts were increased to reflect changes in reimbursement estimates and the Other Revenue account was increased to reflect additional grant funding.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$29,951	*$1,257,826*		*($481,987)*	*$2,759*	*$808,549*	*$1,260,012*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HEALTH

FUND - 1010
BUDGET UNIT # - 41500
UNIT TITLE - MENTAL HEALTH

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	16,235,623	15,879,940	17,086,868	16,974,391	17,087,051
SERVICES & SUPPLIES	4,496,550	4,442,791	5,420,886	5,420,318	6,231,772
OTHER CHARGES	2,284,032	2,815,811	4,803,459	4,803,459	5,093,442
INTRAFUND & INTERFUND TRANSFERS	-846,658	-889,628	-2,102,738	-2,102,738	-1,844,680
CAPITAL ASSETS	11,945	115,214	0	0	4,955
GRAND TOTAL	22,181,492	22,364,128	25,208,475	25,095,430	26,572,540

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

B018 (12/98)

MENTAL HEALTH

BUDGET UNIT 41500

The Department of Mental Health provides a range of prevention and treatment services for problems related to alcohol, drugs and mental health.

The Mental Health division provides services to children with serious emotional disturbances and to adults and children experiencing severe and disabling mental illnesses. Such services assist these individuals to better manage 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 division provides a range of prevention and treatment services including education, early intervention, residential and outpatient recovery services for people experiencing problems related to alcohol and other drug use.

EXECUTIVE'S COMMENT

The Department's proposed budget for FY 2007/08 reflects major reductions in costs as a result of budget actions initiated in FY 2006/07. These actions included a workforce reduction of 59 positions which is reflected in the significantly lower salaries and benefits included in the proposed budget for FY 2007/08. Other cost reductions reflected in the proposed budget include: reductions in contract services, including pharmacy; elimination of Department costs for forensic services in adult correctional facilities; and, facility lease costs due to the proposed relocation of Department administrative services and the RAFT adolescent alcohol and drug services to other sites. The proposed budget also reflects a full year of operation of the new Mental Health Services Act (MHSA), also known as Proposition 63, Community Services and Supports (CSS) programs consistent with the plan as approved by the State in April 2006.

The Governor's proposed budget for FY 2007/08 would have several significant implications for the Department's budget. Included in the proposed actions are the following:

- In FY 2007/08, the State is expected to allocate approximately $367,000 in funding to partially cover costs for mandated mental health evaluation and treatment of special Education Program (AB 3632) students. Any costs above this funding will have to be submitted as a SB 90 unfunded mandate claim for payment in subsequent years. As of February 2007 the State owed the County approximately $559,241 for unpaid prior year SB90 claims dating as far back as FY 2001/02.
- The Governor's budget would continue the 10% local match on EPSDT Medi-Cal growth above the FY 2001/02 expenditure level.
- In FY 2006/07 the Department was awarded $205,418 of Offender Treatment Program (OTP) funds as our share of a $25 million enhancement of the Substance Abuse and Crime Prevention Act (SACPA-Prop 36) programs. The Governor's proposed budget would restructure these programs.
- The State Department of Mental Health has issued the county a revised Mental Health Services Act Community Services and Supports planning estimate of $942,522. These funds are included in the governor's proposed budget for FY 2007/08.

Unfortunately the Department must continue its efforts to reduce access to on-going outpatient mental health services for those persons who do not fall within state and federal mandated target populations, i.e., Medi-Cal beneficiaries and Lanterman Petris Short (LPS) conserved individuals. The Department in the past has served approximately 800 persons per year who do not fit these mandated target population criteria and do not have insurance or any other payer sources. The County's responsibility to provide on-going outpatient mental health services to these individuals is, by statute, "to the extent resources are available". The Department's proposed budget includes approximately $200,000 for pharmacy costs to provide medication support to approximately 200 high risk non Medi-Cal clients while working to transition them to other providers and services over the next year. This is proposed as a one-time expenditure of realignment trust fund reserves. The proposed budget also reflects the use of $170,000 in realignment trust fund reserves to fund a one year extension of the inter-departmental agreement with the Human Services Agency for client money management.

EXECUTIVE'S COMMENT (Continued)

The Department is mandated to ensure that all citizens have access to necessary assessment, crisis intervention services, and involuntary inpatient psychiatric services under Welfare and Institutions Code Section 5150 for persons who are a danger to self or others or gravely disabled due to a mental illness.

These services will continue to be provided. In order to continue to meet this mandate, the Department proposes to transition the current Emergency Services Unit from its current structure to a demobilized four bed Crisis Stabilization Unit (CSU) located at the Marie Green Psychiatric Center. This will have significant impact on local law enforcement agencies and hospital emergency rooms which will be required to make arrangements for transporting individuals in a psychiatric crisis to the CSU for services. This proposed action will be effective July 1, 2007.

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 FY 2005/06 additional Sub-budgets were added to assist in tracking MHSA programs expenditures. These new Sub-budgets are included in the 2007/08 budget submitted by the Department. As a result of the workforce reduction and other cost containment efforts, the Department is requesting to consolidate sub-budget units for the outlying clinics in order to facilitate fiscal management. These changes are reflected in the proposed budget.

The Mental Health Division has continued to target services for youth and their families in order to meet the mandated requirements for the Early Periodic Screening, Diagnosis, and Treatment (EPSDT) Medi-Cal entitlement program, including Therapeutic Behavioral Services (TBS). A new youth facility was opened in January 2003. The reduction in force in FY 2006/07 has significantly reduced the Department's ability to continue growth in this area and to meet this mandate.

Major issues facing the Mental Health Division are compliance with the Health Insurance Portability and Accountability Act (HIPAA), federal Medicaid Managed Care regulations, the new federal Medicaid Deficit Reduction Act, outcomes tracking of Mental Health Services Act, and unknown future challenges. These mandates will require significant changes in the Department's Information Systems programming and procedures, the Department's Quality Assurance Program, and Medicare/Medicaid compliance and ethics efforts. The unknown challenges are based on fluctuating state and federal funding as well as potential major shifts in the focus and method of mental health service delivery. The Department must develop a plan and find resources for replacement of its Computer Information Systems to meet theses requirements.

The Alcohol and Drug Services Division operates under a net negotiated contract amount 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.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
MENTAL HEALTH (MH)				
Director of Mental Health	1	1	1	1
Director of Mental Health Designee	0	0	1	1
Assistant Mental Health Director	2	1	1	1
Assistant Mental Health Director-Planning/Fiscal Development	1	1	1	1
Administrative Operations Manager-Mental Health	1	1	1	1
Psychiatric Facility Manager	1	1	1	1
Quality Improvement Program Manager	1	1	1	1
Children's System of Care Coordinator	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Licensed Clinical/Clinical Psychologist	1	1	0	0
Mental Health Compliance Officer	1	1	0	0
Fiscal Manager	0	0	1	1
Mental Health Fiscal Manager	1	1	0	0
Mental Health Administrative Services Analyst	0	1	0	0
Mental Health Education and Training Coordinator	0	0	1	1
Staff Services Analyst I/II	2	4	3	3
Mental Health Program Manager	8	8	4	3
Automation Services Manager	0	0	1	1
Mental Health Automation Services Manager	1	1	0	0
Psychiatric Nurse Practitioner I/II	***0***	***1***	***0***	***1***
Psychiatric Staff Nurse/Licensed Mental Health Worker I/II	15	16	16	16
Psychiatric Staff Nurse I/II/Licensed Mental Health Worker I/II VS	2	2	2	2
Mental Health Clinician I/II	29	31	30	30
Mental Health Clinician I/II VS	3	5	0	0
Crisis Intervention Specialist	5	5	5	5
Crisis Intervention Specialist VS	1	1	1	1
Vocational Rehabilitation Counselor	0	1	1	1
Automation Systems Analyst I/II	2	3	2	2
Personnel Assistant - Confidential	1	1	0	0
Fiscal Supervisor	0	0	1	1
Mental Health Fiscal Supervisor	1	1	0	0
Medical Records Supervisor	1	1	0	0
Mental Health Worker I/II	26	29	19	19
Mental Health Worker I/II VS	8	6	0	0
Secretary III	1	1	1	1
Secretary I/II – Confidential	1	0	0	0
Secretary II	0	1	0	0
Mental Health Records Technician III	1	1	1	1
Mental Health Records Technician I/II	13	14	8	8
Psychiatric Ward Clerk	1	1	1	1
Accounting Technician	1	2	2	2
Account Clerk III	4	4	1	1
Office Assistant III	0	0	8	8
Typist Clerk III	6	9	0	0
Typist Clerk III VS	1	1	0	0
Office Assistant I/II	0	0	1	1
Typist Clerk I/II	3	3	0	0
Data Support Assistant	3	3	1	1
Facility Services Supervisor	1	1	1	1
Delivery Driver	1	1	1	1
Eligibility Worker I/II	1	1	0	0
Dual Diagnosis Specialist	1	2	2	2
Telephone Systems Operator	1	1	1	1
Housekeeping Attendant I/II	5	5	4	4
A&D Counselor/Services Intern	0	1	1	1
Consumer Assistance Worker	0	4	2	2

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Quality Assurance Specialist	2	3	3	3
MH TOTAL FULL-TIME & VS	163	186	134	134
UNFUNDED POSITIONS PENDING PROPOSITION 63				
Account Clerk I/II	1	0	0	0
Typist Clerk III *	2	0	0	0
Mental Health Clinician I/II *	2	0	0	0
Mental Health Worker I/II	2	0	0	0
Mental Health Services Program Analyst	1	0	0	0
Mental Health Records Technician I/II	1	0	0	0
Psychiatric Staff Nurse/Licensed Mental Health Worker I/II	4	0	0	0
Telephone Operator I	1	0	0	0
Psychiatric Nurse Practitioner	2	0	0	0
A&D Counselor/Services Intern	1	0	0	0
Staff Services Analyst I/II	1	0	0	0
Staff Psychiatrists (At will)	1	0	0	0
MH TOTAL FULL-TIME & VS	19	0	0	0
ALCOHOL & DRUG (A&D)				
A&D Services Coordinator	0	1	1	1
A&D Administrative Analyst	1	1	1	1
A&D Prevention Specialist	1	1	1	1
MH Clinician I/II *	1	1	1	1
A&D Program Manager	3	3	3	3
Staff Services Analyst I/II	3	2	2	2
A&D Counselor/Services Intern	22	22	20	20
A&D Prevention Worker VS	1	1	1	1
Program Assistant VS	1	0	0	0
Program Assistant	0	1	2	2
Secretary I/II - Confidential	1	1	1	1
Accounting Technician	1	1	1	1
Office Assistant III	0	0	6	6
Typist Clerk III	6	6	0	0
A&D TOTAL FULL-TIME & VS	41	41	40	40
PERMANENT & CONTRACT PSYCHIATRISTS				
Mental Health Medical Director (At will)	1	1	1	1
Contract Staff Psychiatrists	7	7	7	7
Staff Psychiatrists (At will)	5	6	3	3
TOTAL PERMANENT & CONTRACT PSYCHIATRISTS	13	14	11	11
TOTAL FULL TIME/VS/CONTRACT	236	241	185	185
Extra Help				
EH Crisis Intervention Specialist	0.50	0.10	0.00	0.00
EH Medical Records Tech	1.00	1.00	0.00	0.00
EH Mental Health Worker	2.50	4.00	0.00	0.00
EH Psychiatric Staff RN	1.00	1.00	0.00	0.00

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
EH Licensed Mental Health Worker	0.50	0.50	0.00	0.00
EH Housekeeping Attendant	2.00	2.00	0.00	0.00
EH Account Clerk I/II	0.50	0.50	0.00	0.00
EH Consumer Assistance Worker	2.00	5.00	2.20	2.20
TOTAL FTE	10.00	14.10	2.20	2.20
TOTAL BUDGETED/APPROVED	246.00	255.10	187.20	187.20

* Administrative adjustment-one (1) Typist Clerk III (Position #291); one (1) Mental Health Clinician I/II (Position #29); and one (1) Mental Health Services Program Analyst (Position #292) were funded at Final Budget Hearings, August 30, 2005, but listed as unfunded for FY 2005/06. One (1) Staff Services Analyst (Position #147) not reflected on position line but included in total count for FY 2005/06

In November 2005, MHSA was passed by the voters of California. The Mental Health Department was required to submit a plan to the State detailing how the additional funds would be used. The State approved the plan in April 2006.

On May 24, 2005 the Board of Supervisors unfunded nineteen (19) vacant positions due to the delay in receiving MHSA funds. The positions included one (1) Account Clerk I/II (Position #45); two (2) Typist Clerk III (Position #238, 291), two (2) Mental Health Clinician I/II (Position #29, 125); two (2) Mental Health Worker I/II (Position #21, 115); one (1) Mental Health Records Technician I/II (Position #75); four (4) Psychiatric Staff Nurses (Position #263, 272, 296, 297); one (1) Alcohol & Drug Intern/Counselor (Position #26); one (1) Telephone Systems Operator (Position #58); one (1) Staff Psychiatrist (Position #293); one (1) Mental Health Services Program Analyst (Position #292); two (2) Psychiatric Nurse Practitioners (Position #294, 295); and one (1) Staff Services Analyst I/II (Position #196). On August 30, 2005 during Final Budget hearings the Board of Supervisors funded one (1) Typist Clerk III (Position #291); one (1) Mental Health Clinician I/II (Position #29); and one (1) Mental Health Services Program Analyst (Position #292) bringing the unfunded total to sixteen. On February 14, 2006 the Board of Supervisors funded seven positions with MHSA funds: one (1) Staff Psychiatrist (Position #293); one (1) Alcohol and Drug Intern/Counselor (Position #26); one (1) Mental Health Clinician I/II (Position #125); one (1) Mental Health Worker I/II (Position #21); one (1) Psychiatric Nurse Practitioner (Position #295); one (1) Mental Health Records Tech I/II (Position #75); and one (1) Typist Clerk III (Position #238). Two (2) previously unfunded positions were funded with realignment: one (1) Psychiatric Nurse Practitioner (Position #294) and one (1) Staff Services Analyst I/II (Position #196).

On February 14, 2006 (Mid-Year) the Board of Supervisors approved thirteen (13) new positions to be funded by the MHSA funds: three (3) Mental Health Clinician I/II (Position #299, 300, 301); one (1) Dual Diagnosis Specialist (Position #302); one (1) Staff Services Analyst I/II (Position #303); one (1) Quality Assurance Specialist (Position #304); one (1) Automation Systems Analyst I/II (Position #305); one (1) Accounting Technician (Position #306); one (1) Typist Clerk III (Position #307); and four (4) variable shift Consumer Assistance Worker (Position #308, 309, 310, 311).

On September 19, 2006, one (1) Director of Mental Health Designee (Position # 312) was added. This position will be deleted upon the incumbent's retirement.

On December 19, 2006 the department added one (1) Alcohol and Drug Services Intern/Alcohol and Drug Counselor (Position #313) funded by the Substance Abuse Offender Treatment Program. On January 30, 2007, the department added one (1) Mental Health Worker I/II (Position #317), two (2) Mental Health Clinician I/II (Position #314, 315), and one (1) Staff Services Analyst (Position #316) funded by the Corrections Standards Authority Mentally Ill Offender Crime Reduction Grant.

On January 9, 2007 the following fifty-nine (59) positions were deleted due to a budget shortfall: six (6) Mental Health Records Technician I/II (Position #40, 41, 46, 48, 164, 215); seventeen (17) Mental Health Worker I/II (Position #4, 82, 113, 130, 131, 144, 145, 150, 167, 175, 176, 177, 187, 188, 231, 269, 270); eight (8) Mental Health Clinician I/II (Position #9, 32, 44, 57, 108, 109, 185, 279); two (2) Typist Clerk III (Position #214, 291); two (2) Typist Clerk I/II (Position #7, 251); two (2) Staff Psychiatrist (At-Will) (Position #221, 290); three (3) Account Clerk III (Position #52, 112, 255); one (1) Mental Health

SALARIES AND EMPLOYEE BENEFITS (Continued)
Administrative Services Analyst (Position #292); five (5) Mental Health Program Manager (Position #87, 88, 93, 104, 226); one (1) Psychiatric Nurse Practitioner (Position #294); one (1) Medical Records Supervisor (Position #36); one (1) Clinical Psychologist/Licensed Clinical Psychologist (Position #1); one (1) Personnel Assistant-Confidential (Position #217); one (1) Automation Systems Analyst I/II (Position #305); two (2) Data Support Assistant (Position #160, 271); two (2) Staff Services Analyst I/II (Position #163, 218); one (1) Housekeeping Attendant I/II (Position #191); one (1) Secretary II (Position #285); two (2) Consumer Assistance Worker (Position #310, 311). One (1) Mental Health Compliance Officer (Position #289) was transferred to the County Executive Office and the title changed to County Compliance Officer. One (1) Eligibility Worker I/II (Position #232) was transferred to the Human Services Agency.

On February 13, 2007 (Mid Year), one Mental Health Fiscal Manager (Position #178) was changed to Fiscal Manager, one (1) Mental Health Automation Services Manager (Position #254) was changed to Automation Services Manager, one (1) Mental Health Fiscal Supervisor (Position #31) was changed to Fiscal Supervisor, one (1) Typist Clerk I/II (Position #54) was changed to Office Assistant I/II, and fourteen (14) Typist Clerk III (Position #51, 100, 123, 135, 161, 165, 192, 236, 238, 242, 244, 260, 286, 307) were changed to Office Assistant III.

For FY 2007/08 the department requests to add one (1) Mental Health Education and Training Coordinator funded by MHSA Workforce Education and Training Funds, one (1) Mental Health Program Manager to manage the Los Banos Wellness Center, and one (1) Program Assistant to perform drug court screening and testing. The department is deleting one (1) Staff Psychiatrist (At-Will) (Position #293) and three (3) Alcohol and Drug Services Intern/Alcohol and Drug Counselor (Position #117, 198, 276).

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, and retirement rate adjustments based on the actuarial study.

At final budget, Salary and Benefit line item accounts are increased based on one (1) Psychiatric Nurse Practitioner.

SERVICES AND SUPPLIES
Sub-budget accounts are being adjusted to combine Livingston and Los Banos costs into one rural clinic budget. Sub-budgets continue to reflect separate tracking of MHSA program expenditures. The department has made an intense effort to reduce those costs over which it has direct control, such as pharmaceuticals, office expense and transportation and travel.

At final budget, Professional and Special Services increased for possible new computerized medical records and billing system. Travel and Training – In State Overnight Travel increased based on staff training. Insurance – General Liability increased for one (1) Psychiatric Nurse Practitioner.

OTHER CHARGES
This Department has reviewed all contracts in order to cut costs to the minimum necessary to provide services through contract providers for Institution for Mental Disease beds, Day Treatment, Socialization Services and other residential placements. Those line items that have increased represent an ongoing effort to provide a transition to a lower level of care.

At final budget, Contract – Youth Residential Facility increased for additional services. Aid – Therapeutic Behavioral Services increased due to increased contracts.

INTRAFUND AND INTERFUND TRANSFERS
This category represents reimbursement for the Departments' Cal WORKS and MIOCR grant services.

At final budget, Intrafund Transfers In and Intrafund Transfers Out were adjusted for Wellness Center project.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
88369 Digital Copier	***0***	***0***	***4,955***
TOTAL	$0	$0	$4,955

At final budget, Digital Copier increased to replace old copier no longer feasible to service.

REVENUE

This category has decreased overall based on funding trends. Anticipated Medicare and Medi-Cal revenues have been adjusted to reflect a reduced level of claiming due to workforce reductions in FY 2006/2007. Additional MHSA funding in FY 2007/2008 will further enhance services through the anticipated allocation of MHSA CSS Expansion funds.

At final budget, Mental Health – Realignment increased based on possible information system and costs associated with contract increases. State Aid Mental Health Services Act – Proposition 63 increased for capital improvement project, Psychiatric Nurse Practitioner, and Training costs. State Aid – Mental Health Proposition 36 increased for additional Substance Abuse and Crime Prevention Act funds.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$112,660	***$810,588***	***$289,983***	***$258,924***	***$4,955***	***$1,477,110***	***$1,477,020***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1526
BUDGET UNIT # - 45600
UNIT TITLE - 07-08 SCEAP NON COUNTY HOSPITAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	0	87,612	87,612	87,612
GRAND TOTAL	0	0	87,612	87,612	87,612

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

B018 (12/98)

2007/2008 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 45600

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) improves access to healthcare services for 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 2007/08 SCEAP funds to be paid to hospitals within Merced County. Dos Palos Memorial Hospital, Los Banos Memorial Hospital, and Community Campus of Mercy Medical Center Merced receive funds to compensate for medical care given to program patients.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1527
BUDGET UNIT # - 45700
UNIT TITLE - 07-08 SCEAP PHYSICIAN SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	0	5,122	5,122	5,122
GRAND TOTAL	0	0	5,122	5,122	5,122

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

B018 (12/98)

2007/2008 - SCEAP PHYSICIAN SERVICES

BUDGET UNIT 45700

Under Proposition 99 (Cigarette 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) improves access to healthcare services for 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 2007/08 SCEAP funds to be paid to physicians who contract with Merced County for medical care given to program patients.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1528
BUDGET UNIT # - 45800
UNIT TITLE - 07-08 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	0	132,374	132,374	132,374
GRAND TOTAL	0	0	132,374	132,374	132,374

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

2007/2008 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 45800

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that 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 care will be reimbursed for those services as well as program administration costs 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 2007/08 EMSA Hospital Services Account (HSA) funds to be paid to emergency room physicians within Merced County.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1529
BUDGET UNIT # - 45900
UNIT TITLE - 07-08 EMSA SB 2132 PSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	0	30,438	30,438	30,438
GRAND TOTAL	0	0	30,438	30,438	30,438

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

B018 (12/98)

2007/2008 – EMSA SB2132 PSA FUNDS

BUDGET UNIT 45900

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that 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 care will be reimbursed for those services as well as program administration costs 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 2007/08 EMSA Physician Services Funds (PSA) to be paid to emergency room physicians within Merced County.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1531
BUDGET UNIT # - 46100
UNIT TITLE - 05-06 SCEAP NON COUNTY HOSPITAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	136,312	0	0	0
GRAND TOTAL	0	136,312	0	0	0

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

2005/2006 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 46100

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) improves access to healthcare services for 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 2005/06 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, and Dominican Campus of Mercy Medical Center Merced receive funds to compensate for medical care given to program patients.

At final budget, revenue was established in the State Proposition 99 account to balance fund.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						$26,997

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1532
BUDGET UNIT # - 46200
UNIT TITLE - 05-06 SCEAP PHY-EMS SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	56,191	0	0	0
GRAND TOTAL	0	56,191	0	0	0

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

B018 (12/98)

2005/2006 - SCEAP PHYSICIAN-EMS SERVICES

BUDGET UNIT 46200

Under Proposition 99 (Cigarette 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) improves access to healthcare services for 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 2005/06 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 05/06 SCEAP funds to be paid for emergency medical services (EMS) given to program patients.

At final budget, revenue was established in the State Proposition 99 account to balance fund.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						$13,322

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1533
BUDGET UNIT # - 46300
UNIT TITLE - 05-06 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	137,839	0	0	0
GRAND TOTAL	0	137,839	0	0	0

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

B018 (12/98)

2005/2006 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 46300

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that 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 care will be reimbursed for those services as well as program administration costs through the EMSA funds. The funds are derived from Proposition 99 (Tobacco Taxes) and will be allocated through the Hospital Services Account (HSA), Physician Services Account, and Unallocated Account.

This budget unit provides for FY 2005/06 EMSA HSA funds to be paid to emergency room physicians within Merced County.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1534
BUDGET UNIT # - 46400
UNIT TITLE - 05-06 EMSA SB 2132 PSA & UA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	31,432	0	0	0
GRAND TOTAL	0	31,432	0	0	0

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

B018 (12/98)

2005/2006 – EMSA SB2132 PSA & UA FUNDS

BUDGET UNIT 46400

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that 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 2005/06 EMSA Physician Services Account (PSA) and Unallocated Account (UA) funds to be paid to emergency room physicians within Merced County.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

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. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	10,148	0	0	0
GRAND TOTAL	0	10,148	0	0	0

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

B018 (12/98)

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) improves access to healthcare services for 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, and Dominican Campus of Mercy Medical Center Merced receive funds to compensate for medical care given to program patients.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1600
BUDGET UNIT # - 47100
UNIT TITLE - 04-05 SCEAP NON-COUNTY HOSPITAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	10,153	14,275	0	0	0
GRAND TOTAL	10,153	14,275	0	0	0

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

2004/2005 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 47100

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) improves access to healthcare services for 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 2004/05 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, and Dominican Campus of Mercy Medical Center Merced receive funds to compensate for medical care given to program patients.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1602
BUDGET UNIT # - 47300
UNIT TITLE - 04-05 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	118,717	14,208	0	0	0
GRAND TOTAL	118,717	14,208	0	0	0

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

B018 (12/98)

2004/2005 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 47300

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that 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 care will be reimbursed for those services as well as program administration costs 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 2004/05 EMSA Hospital Services Account (HSA) funds to be paid to emergency room physicians within Merced County.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1603
BUDGET UNIT # - 47400
UNIT TITLE - 04-05 EMSA SB 2132 PSA & UA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	23,802	6,410	0	0	0
GRAND TOTAL	23,802	6,410	0	0	0

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

B018 (12/98)

2004/2005 – EMSA SB2132 PSA & UA FUNDS

BUDGET UNIT 47400

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that 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 care will be reimbursed for those services as well as program administration costs 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 2004/05 EMSA Physician Services Account (PSA) and Unallocated Account (UA) funds to be paid to emergency room physicians within Merced County.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1604
BUDGET UNIT # - 47500
UNIT TITLE - 04-05 SCEAP PHYS-EMS SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	1,587	1,565	0	0	0
GRAND TOTAL	1,587	1,565	0	0	0

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

2004/2005 - SCEAP PHYSICIAN-EMS SERVICES

BUDGET UNIT 47500

Under Proposition 99 (Cigarette 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 for 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 2004/05 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 2004/05 SCEAP funds to be paid for emergency medical services (EMS) given to program patients.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1610
BUDGET UNIT # - 48100
UNIT TITLE - 06-07 SCEAP NON-COUNTY HOSPITALS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	0	0	0	0
GRAND TOTAL	0	0	0	0	0

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

B018 (12/98)

2006/2007 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 48100

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) improves access to healthcare services for 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 2006/07 SCEAP funds to be paid to hospitals within Merced County. Dos Palos Memorial Hospital, Los Banos Memorial Hospital, and Community Campus of Mercy Medical Center Merced receive funds to compensate for medical care given to program patients.

At final budget, revenue was established in the State Proposition 99 account to balance fund.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						$87,356

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1617
BUDGET UNIT # - 48800
UNIT TITLE - 06-07 SCEAP PHYS SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	139	0	0	0
GRAND TOTAL	0	139	0	0	0

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

B018 (12/98)

2006/2007 - SCEAP PHYSICIAN-EMS SERVICES

BUDGET UNIT 48800

Under Proposition 99 (Cigarette 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) improves access to healthcare services for 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 2006/07 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 2006/07 SCEAP funds to be paid for emergency medical services (EMS) given to program patients.

At final budget, revenue was established in the State Proposition 99 account to balance fund.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						$8,073

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1618
BUDGET UNIT # - 48900
UNIT TITLE - 06-07 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	99,736	0	0	0
GRAND TOTAL	0	99,736	0	0	0

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

B018 (12/98)

2006/2007 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 48900

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that 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 care will be reimbursed for those services as well as program administration costs 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 2006/07 EMSA Hospital Services Account (HSA) funds to be paid to emergency room physicians within Merced County.

At final budget, revenue was established in the State Proposition 99 account to balance fund.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						$9,901

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1619
BUDGET UNIT # - 49000
UNIT TITLE - 06-07 EMSA SB 2132 PSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	22,585	0	0	0
GRAND TOTAL	0	22,585	0	0	0

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

B018 (12/98)

2006/2007 – EMSA SB2132 PSA & UA FUNDS

BUDGET UNIT 49000

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that 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 care will be reimbursed for those services as well as program administration costs 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 2006/07 EMSA Physician Services Account (PSA) and Unallocated Account (UA) funds to be paid to emergency room physicians within Merced County.

At final budget, revenue was established in the State Proposition 99 account to balance fund.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						$2,585

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1515
BUDGET UNIT # - 49500
UNIT TITLE - MEDICAL ASSISTANCE PROGRAM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	798,199	1,259,252	1,596,893	1,596,893	1,596,893
SERVICES & SUPPLIES	4,034,161	4,454,415	4,833,924	4,833,924	4,833,924
OTHER CHARGES	-152,189	-2,655	0	0	0
GRAND TOTAL	4,680,171	5,711,012	6,430,817	6,430,817	6,430,817

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

B018 (12/98)

MEDICAL ASSISTANCE PROGRAM

BUDGET UNIT 49500

On November 1, 1982, Merced County accepted the transfer of the Medically Indigent Adult categories of Medi-Cal from the State of California through AB 799. At that time, Merced County established the Medical Assistance Program (MAP) to receive funds under 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, Merced Community Medical Center (MCMC) staff and Health Department staff collaboratively administered these programs. 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 operations 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's current distribution formula for Health Realignment between the Health Department (budget unit 40000) and the Indigent Health Care Program (Budget Unit 49500) is 57% Health/43% IHCP. No net county costs are included in this budget unit.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Indigent Health Care Programs Administrator	1	1	1	1
Utilization Review Analyst	2	0	0	0
Community Health Nurse/Public Health Nurse I/II	0	2	2	2
Managed Care Project Coordinator	0	1	1	1
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

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Eligibility Worker I/II	4	8	8	8
Office Assistant I/II	0	0	2	2
Typist Clerk I/II	2	2	0	0
TOTAL FULL-TIME & VS	16	21	21	21
Extra Help				
EH Medical Claims Clerk	0.50	0.50	0.50	0.50
EH Utilization Review Analyst	0.00	0.50	0.50	0.50
TOTAL EXTRA HELP	0.50	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	16.50	22.00	22.00	22.00

On February 13, 2007 (Mid Year), two (2) Typist Clerk I/II (Position #2, 16) were changed to Office Assistant I/II.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased for Professional and Special Services-Special Services based on contract increase for jail medical services; Professional and Special Services is increased for physician services; Special Department Expense-Insurance Premiums is established for premium subsidy support to help youths 6-18 years of age in the county; and Professional and Special Services-Trans-Durable Med for ambulance and medical supply providers.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is increased overall for reimbursable health care provided to inmates. Other court fines are increased in support of a Medical Claims Clerk, Support Services Analyst, and physician and hospital accounts. State Other is increased for Outreach Program.

At final budget, the State Motor Vehicle-In Lieu Tax Realignment account was increased based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						$410,656

PUBLIC ASSISTANCE FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - ADMINISTRATION

FUND - 1010
BUDGET UNIT # - 50000
UNIT TITLE - HUMAN SERVICES AGENCY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	35,440,382	38,542,139	46,992,980	46,821,793	45,341,152
SERVICES & SUPPLIES	19,082,632	20,994,640	24,461,184	24,460,216	24,195,013
OTHER CHARGES	3,917,560	4,408,836	5,164,578	5,164,578	5,316,578
INTRAFUND & INTERFUND TRANSFERS	-163,220	-564,575	-209,087	-209,087	-491,032
CAPITAL ASSETS	278,690	302,454	529,257	529,257	343,019
GRAND TOTAL	58,556,044	63,683,494	76,938,912	76,766,757	74,704,730

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

B018 (12/98)

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.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Director HSA/Public Guardian Conservator	1	1	1	1
Deputy Director HSA	4	5	5	5
Automation Services Manager	0	0	1	1
Staff Services Manager-Automation Support	1	1	0	0
Fiscal Manager	0	0	1	1
HSA Fiscal Officer	1	1	0	0
Staff Resources Manager	1	1	1	1
Staff Services Analyst I/II	13	13	13	13
Staff Fiscal Analyst	4	4	5	5
Staff Personnel Analyst	1	1	1	1
Network Systems Support Analyst-HSA	7	7	7	7
Network Systems Support Analyst III	0	0	0	0
Fiscal Services Supervisor-HSA	4	4	4	4
Procurement Specialist I/II	0	0	1	1
Buyer I/II	1	1	0	0
System Support Analyst	3	3	3	3
Secretary I/II-Confidential	3	3	3	3
Secretary II-Confidential	1	1	1	1
Secretary III	1	1	1	1
Personnel Assistant-Confidential	1	1	1	1
Accounting Technician	8	8	8	8
Account Clerk III	8	8	8	8
Account Clerk I/II	6	6	6	6
Supervising Software Applications Assistant	1	1	1	1
Software Application Assistant I/II	8	6	6	6
Software Application Assistant I/II VS	0	2	2	2
Facility Maintenance Assistant	1	1	1	1
Facility Assistant	2	2	2	2
Janitor	3	3	3	3
Telephone Systems Operator	2	2	2	2
Program Manager	5	7	7	7
E&T Program Administrator	2	0	0	0
Administrative Supervisor	0	0	6	6
Administrative Programs Supervisor	6	6	0	0

SALARIES AND EMPLOYEE BENEFITS (continued)

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Supervising Legal Clerk	1	1	1	1
Legal Clerk I/II	7	7	8	8
Support Services Assistant	6	6	6	6
Support Services Assistant-Confidential	0	1	1	1
Office Assistant III	0	0	7	7
Typist Clerk III	5	7	0	0
Registration/Information Assistant	14	14	15	15
Office Assistant I/II	27	28	28	28
Compliance Management Officer	1	1	1	1
Training Officer-HSA	1	1	1	1
Program Evaluation Supervisor	2	2	2	2
C-IV Trainer	1	1	1	1
C-IV Program Specialist	1	1	1	1
C-IV Program Analyst	3	3	3	3
C-IV Business Manager	2	2	2	2
C-IV Deputy Project Manager	1	1	1	1
Family Services Supervisor	27	28	30	29
Family Services Representative III	34	34	36	36
Family Services Representative I/II	141	141	141	141
Eligibility Worker I/II	0	0	1	1
Social Services Program Administrator	4	4	5	5
Supervising Social Worker II	16	18	19	18
Social Worker IV-A/IV-B *	19	24	59	59
Social Worker IV-A/IV-B V/S *	4	2	2	2
Social Worker III *	66	65	52	49
Social Worker III V/S *	0	1	1	1
Social Worker I/II *	25	25	6	6
Social Services Program Worker	5	5	8	5
Management Information System Technician I/II	6	6	6	6
E&T Worker III	11	11	12	12
E&T Worker I/II	55	55	58	56
Veteran Claims Representative Supervisor	1	1	1	1
Veteran Claims Representative I/II	1	1	1	1
Public Conservator Inventory Specialist VS	0	0	1	1
Property Clerk VS	1	1	0	0
Social Worker Aide	0	8	8	8
Vocational Assistant	8	0	0	0
TOTAL FULL-TIME & VS	595	606	626	616
Extra Help:				
EH Social Worker I/II/III/IV	1.92	1.92	2.90	2.90
EH Family Assistance Representative I/II/III	0.75	0.91	0.25	0.25
EH Supervising Family Assistance Representative	0.25	0.41	0.15	0.15
EH Office Assistant I/II	1.05	1.05	0.29	0.29
EH Janitor	0.32	0.32	0.32	0.32
EH Registration Information Assistant	0	0.33	0.48	0.48
EH Special Projects Co-coordinator	0.55	0.93	0.69	0.69
EH Social Worker Aide/VA	0	1.51	0.44	0.44
EH Account Clerk I/II/III	0.33	0	0	0
EH Typist Clerk III	0.18	0.13	0.78	0.78

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
EH Management Information Systems Technician I	0.14	0.14	0.20	0.20
EH Legal Clerk I/II	0.05	0.00	0.00	0.00
TOTAL FTE	5.54	7.65	6.50	6.50
TOTAL BUDGETED/APPROVED	600.54	613.65	632.50	622.50

* Beginning in FY 2007/08 these positions are totaled based on the approved class.

On January 9, 2007 the Board of Supervisors approved the transfer of one (1) Eligibility Worker I/II (Position # 232) from the Mental Health Department. On February 13, 2007 (Mid Year), one (1) Staff Services Manager-Automation Support (Position #439) was changed to Automation Services Manager, one (1) HSA Fiscal Officer (Position #563) was changed to Fiscal Manager, one Buyer I/II (Position #319) was changed to Procurement Specialist I/II, six (6) Administrative Programs Supervisor (Position #47, 58, 70, 306, 381, 630) were changed to Administrative Supervisor, seven (7) Typist Clerk III (Position # 60, 214, 320, 395, 539, 677, 681) changed to Office Assistant III, and one (1) Property Clerk (Position #502) was changed to Public Conservator Inventory Specialist.

For FY 2007/08 the department requests to add the following positions due to caseload growth and additional mandates: three (3) Employment and Training Workers I/II, one, (1) Employment and Training Worker III, two (2) Family Services Representative III, two (2) Family Services Supervisor, five (5) Social Worker III, three (3) Social Services Program Worker, one (1) Supervising Social Worker , one (1) Social Services Program Administrator, one (1) Staff Fiscal Analyst, one (1) Legal Clerk I/II, one (1) Network System Support Analyst III, and one (1) Registration Information Assistant. At this time two (2) Social Worker III and one (1) Network System Support Analyst III are not recommended. Pending the outcome of the State Budget, there may be further recommendations at final budget regarding the requested 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, and retirement rate adjustments based on the actuarial study.

At final budget, ten requested positions were removed, one (1) Family Services Supervisor, two (2) E&T Workers I/II, three (3) Social Worker III, three (3) Social Services Program Workers, and one (1) Supervising Social Worker II to meet fiscal constraints.

SERVICES AND SUPPLIES

This category has increased overall based on initial projections of operating costs. Professional and Special Services have increased based on increased costs in the interdepartmental agreements. Professional and Special Services-Child Care costs are based on the allocation and the contract with Merced County Office of Education for child care. Professional and Special Services-Special Services increased based on the Specialized Care Incentive and Assistance Program (SCIAP) and Supportive and Therapeutic Options Program (STOP) allocations. Special Department Expense-Software increased for the Network of Care software program. Transportation and Travel-In State Overnight increased for meetings to insure the agency is represented at State meetings related to program and fiscal issues.

At final budget, there was an overall decrease in this category due to a reduction in costs associated with an estimated twelve (12) month lease for new space changed to an estimated six (6) month lease for new space, a reduction in the In-State Overnight and day travel lines, and a reduction to client services accounts based on spending trends.

OTHER CHARGES

This category has increased overall based on trends and usage for Aid-Auto Supplies. IHSS Vendor Payments has increased based on minimum wage increase in January 2008.

At final budget, there was an increase to this category because of an hourly wage increase to the IHSS program.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for the anticipated costs of capital improvement projects and supportive services provided by agency administrative staff to different programs and grants.

At final budget, there was an overall reduction in this category due to the removal of two projects because of decreased revenues.

INTRAFUND AND INTERFUND TRANSFERS (Continued)

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
88040	1 Card Access Security System	5,000	5,000	5,000
88041	1 Modular Work Area Design	12,300	12,300	12,300
88042	1 Modular Work Area Design	4,100	4,100	0
88043	1 Modular Workstation	5,280	5,280	0
88044	1 Modular Workstation	4,100	4,100	0
88045	1 Haworth Workstation Components	8,800	8,800	8,800
88046	1 Modular Work Area Design	16,335	16,335	16,335
88047	1 Modular Work Area Design	60,000	60,000	60,000
88048	1 Modular Work Area Design	19,400	19,400	0
88049	1 Modular Work Area Design	12,870	12,870	0
88050	2 Modular Workstation	11,088	11,088	0
88051	1 Modular Work Area Design	20,215	20,215	0
88052	7 Modular Workstation	31,700	31,700	0
88053	2 Modular Workstation	8,200	8,200	0
88054	1 Modular Workstation	11,262	11,262	0
88055	3 Modular Workstation	12,300	12,300	0
88056	3 Duplex Scanners	17,370	17,370	17,370
88057	***5*** Mid Size Vehicles	135,738	135,738	***113,115***
88059	1 Truck with Lift Gate	28,500	28,500	0
88060	1 Modular Bookcases	4,500	4,500	4,500
88061	1 Video Production Computer	4,999	4,999	4,999
88062	9 Network Automation Equip.-Switches	38,400	38,400	28,800
88063	8 Network Automation Equip.-Hard Drives	6,000	6,000	6,000
88064	1 Network Auto. Equip.-Router & Module	5,800	5,800	5,800
88065	1 Network Automation Equip.-Server NAS	16,000	16,000	16,000
88066	1 Network Automation Equip.-Power Supply	6,000	6,000	6,000
88084	1 Van	23,000	23,000	23,000
88374	***1 Interactive Therapy System***	***0***	***0***	***15,000***
Total		$529,257	$529,257	343,019

The following capital assets are requested by the department. The Card Access Security System will be a replacement to the agency's current outdated system. The Modular Work Area Designs are for the staff development work area to accommodate staff and for the Legal Clerk Area to accommodate additional staff. The Modular Workstations are to accommodate additional staff. The Haworth Workstation Components are for replacement and accommodations needs. The Modular Work Area Designs are for the Wardrobe facility to utilize space for training purposes and additional staff requested during FY 07/08 budget process; a new facility to utilize space for training purposes and additional staff requested; to accommodate additional staff; and for the Family Services Branch Transitional unit based on ergonomic issues. The 2 Modular Workstations are for the Westside Family Service Center Child Welfare staff based on additional staff at that location. The Modular Work Area Design is for the Westside Family Service Center Child Welfare staff based on ergonomic issues. The 7 Modular Workstation is to accommodate additional staff. The 2 Modular Workstation is to accommodate additional staff. The Modular Workstations are for the Adult Services location based on ergonomic issues. The 3 Modular Workstations are to accommodate additional staff. The 3 Duplex Scanners and Automation Equipment are to replace equipment that have exceeded their life cycle or are non repairable. The 6 Mid Size Vehicles are replacements for vehicles used in daily operations. The Truck with Lift Gate is a replacement vehicle for the Public Guardian/Conservators property clerk to safely transport client property used in daily operations. The Modular Bookcases will be used to house agency-wide reference material. The Video Production Computer will be used to produce videos for outreach and presentation purposes in the community and at state and national meetings.

At final budget, workstation projects were removed due to a reduction of Agency staff and Agency needs. The request for a truck with lift gate for the Public Guardian/Conservator was removed. The six mid-sized vehicles were reduced to five. Three Network Automation Equipment Switches were removed due to a decreased need. An Interactive Therapy System was added.

REVENUE

Overall this category is increased based on estimates for Motor Vehicle-In Lieu Tax Realignment, State Public Assistance Admin, Federal Public Assistance Admin, and Federal Other. All accounts are subject to adjustment at Final Budget pending notification from funding sources.

At final budget, revenue decreased overall in the Federal and State Public Assistance-Administration revenue accounts due to reduced appropriations.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($1,480,641)	*($265,203)*	*$152,000*	*($281,945)*	*($186,238)*	*($2,062,027)*	*($1,916,770)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - ADMINISTRATION

FUND - 1010
BUDGET UNIT # - 50500
UNIT TITLE - IHSS PUBLIC AUTHORITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	209,344	228,839	296,191	296,191	296,191
SERVICES & SUPPLIES	123,096	106,438	199,566	199,566	200,385
OTHER CHARGES	0	835,959	1,254,732	1,254,732	1,254,732
INTRAFUND & INTERFUND TRANSFERS	-337	-5,808	-1,211	-1,211	-1,255
GRAND TOTAL	332,103	1,165,428	1,749,278	1,749,278	1,750,053

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

B018 (12/98)

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.

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 were approved with the Public Authority established on November 4, 2002 and operational by December 31, 2002. Budget unit 50500 was established, based on the mandated Public Authority functions identified in the Welfare and Institutions Code Section 12301.6, to accommodate the mandatory staffing and operational expenses of AB1682.

EXECUTIVE'S COMMENT

A 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. Of primary concern is the Governor's proposal regarding the redirection of state participation in the wages of providers during the ongoing negotiations for provider wages and benefits.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 REQUESTED	2007/08 RECOMMENDED
IHSS Public Authority Manager	1	1	1	1
Management Information/Systems Technician I/II	2	2	2	2
Registration/Information Assistant	1	1	1	1
TOTAL FULL-TIME & VS	4	4	4	4
TOTAL BUDGETED/APPROVED	4.00	4.00	4.00	4.00

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

At final budget this category increased based on increased salary expenses.

SERVICES AND SUPPLIES

Professional & Special Services-Administrative decreased based on current year expenditures.

OTHER CHARGES

An agreement was negotiated with United Domestic Workers to obtain health benefits for providers. This category is increased based on an increase of estimated hours.

INTRAFUND AND INTERFUND TRANSFERS

None.

At final budget this category increased based on increased salary expenses.

CAPITAL ASSETS

None.

REVENUE

This category is increased based on projected allocations and the addition of Cost Allocation expenditures that will be claimed.

At final budget this category was reduced due to a reduction in Cost Allocation expenditures.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$819			*($44)*		*$775*	*($27,081)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - AID PROGRAMS

FUND - 1010
BUDGET UNIT # - 51000
UNIT TITLE - ASSISTANCE TO THE NEEDY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
OTHER CHARGES	61,192,486	60,642,660	65,046,879	65,046,879	65,046,879
GRAND TOTAL	61,192,486	60,642,660	65,046,879	65,046,879	65,046,879

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

B018 (12/98)

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. 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 have increased.

A. CalWORKS): This program is federally funded at 90.96%, state funded at 6.88% with the **local share** at **2.16%**. The projection is based on a caseload increase of 6.81% 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, 39.83%; state funding 24.31%; **local share, 35.86%**. Projection is based on a 7.98% caseload increase and no rate increase.

2. Foster Homes: State funding, 40%; **local share 60%**. Projection is based on a 4.24% caseload increase and no rate increase.

3. Institution placements by HSA: Federal funding, 39.83%; state funding 24.31%; **local share, 35.86%**. Projection is based on a 7.69% caseload increase and no rate increase.

4. Institution placements by HSA: State funding 40.00%; **local share, 60.00%**. Projection is based on a 9.94% caseload increase and no rate increase.

5. Institution placements by HSA: Federal funding, 39.83%; State funding 24.31%; **local share, 35.86%**. Projection is based on a 4.04% caseload increase and no rate increase.

6. Institution placements by HSA: State funding, 40%; **local share, 60%**. Projection based on a 1.04% caseload increase and no rate increase.

7. Institution placements by Probation Department: Federal funding, 39.83%; State funding, 24.31%; **local share, 35.865%**. Projection is based on a 14.56% caseload increase and no rate increase.

8. Institution placements by Probation Department: State funding, 40%; **local share, 60%**. Projection is based on a 39.62% caseload decrease and no rate increase.

9. Institution placements by Probation Department: Federal funding, 39.83%; state funding 24.31%; **local share, 35.86%**. Projection is based on a 2.96% caseload increase and no rate increase.

10. Institution placements by Probation Department: State funding, 40%; **local share, 60%**. Projection is based on an 11.19% caseload increase and no rate increase.

11. Severely Emotionally Disturbed Placements: State funding, 40%; **local share, 60%**. Projection is based on an average caseload of 1.98 per month and no rate increase.

12. Placements--By HSA All County Cost: **Local share, 100%**. Projection is based on an average caseload at 11.89 per month and no rate increase.

DEPARTMENT'S COMMENT (Continued)

13. Institution placements by Probation Department: Local share, 100%. Projection is based on an average caseload of 1.00 per month and no rate increase.

14. Camp Placement by Probation Department: Local Share, 100%. Projection is based on an average caseload of 6.53 per month and no rate increase.

15. Emergency Assistance: Federal funding, 70.22%; state funding, 0%; **local share, 29.78%**. Projection is based on an average caseload of 57.34 per month and no rate increase.

16. Voluntary Placements: Federal funding, 39.83%; state funding 24.31%; **local share, 35.86%**. Projection is based on an average caseload of 1 per month and no rate increase.

17. KinGap: Federal funding 68.14%; state funding 15.93%; **local share, 15.93%**. Projection is based on an average caseload of 28.91 per month and no rate increase

18. Transitional Housing Plus Progam: 100% state funding. New program to house youth 18 to 24 years. Projection is based on an average of 10 cases per month.

D. Aid to Refugees: This program is 100% federally funded. The projection is based on 35 cases per month, as a contingency based on federal data.

E. Special Circumstances: This program has been eliminated by the state in FY2002/2003.

F. Aid to Adoptions: This program is federally funded at 40.18%, state funded at 44.86% with the local share at 14.96%. The projection is based on no COLA and 5.47% 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
This category is increased overall for Aid-Dependant Child-Family Group based on projected caseload growth.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
This category is increased overall based on projected state allocations for Federal Aid for Public Assistance and Public Assistance Realignment.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - GENERAL RELIEF

FUND - 1010
BUDGET UNIT # - 53000
UNIT TITLE - AID TO INDIGENTS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
OTHER CHARGES	360,747	393,483	404,344	404,344	404,344
GRAND TOTAL	360,747	393,483	404,344	404,344	404,344

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

B018 (12/98)

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 40.47%.

B. Workfare: This component provides continuing grants to recipients who are able to "work out" their grants. This is projected to decrease 1.99%.

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 39.13% caseload increase.

D. Transportation Tickets: This component provides transportation to indigents. Tickets for the county and city transit systems are purchased and distributed. The budgeted amount reflects the potential number of rides that might be needed by recipients.

SALARIES AND EMPLOYEE BENEFITS

All staffing for these programs is included in budget unit 50000-Human Services Agency.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category is increased for Aid-Indigents due to projected additional caseloads for FY 2007/08.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

The revenue for this budget unit is received or recovered in connection with payments, including SSI/SSP recoupments and overpayment recoveries, and is budgeted at FY 2006/07 level.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1010
BUDGET UNIT # - 55000
UNIT TITLE - DEPT OF WORKFORCE INVESTMENT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	4,226,692	4,482,943	5,295,457	5,295,457	5,097,442
SERVICES & SUPPLIES	1,373,503	1,005,267	1,821,109	1,821,109	1,820,102
OTHER CHARGES	0	-659	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-1,639,171	-1,826,342	-2,021,855	-2,021,855	-2,021,855
CAPITAL ASSETS	13,936	10,018	0	0	0
GRAND TOTAL	3,974,960	3,671,227	5,094,711	5,094,711	4,895,689

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

B018 (12/98)

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 businesses and 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. Universal services are provided to all Merced County Residents. Individuals enrolled in WIA programs include special target groups who may be economically disadvantaged, laid off, unemployed or on public assistance. WIA also provides business services and a skilled 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 Federal 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). 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 and is in its third year of an additional 3 years based on successful performance. The Department is involved in services to address welfare to work initiatives as well as economic development needs.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Director-Workforce Investment	1	1	1	1
Assistant Director-Workforce Investment	1	1	1	1
Operations Officer-Workforce Investment	1	1	1	1
Program Manager-Workforce Investment	4	4	4	4
Special Projects Manager	1	1	1	1
Automation Systems Analyst I/II	2	2	2	2
Support Services Analyst I/II	4	4	4	4
Supervising E&T Specialist	4	4	4	4
E&T Specialist I/II	30	30	30	28
Staff Services Analyst I/II	2	2	2	2
Secretary III	1	1	1	1
Secretary I/II	1	1	1	1
Assessment Technician III	1	1	0	0
Assessment Technician I/II	9	9	10	10
Fiscal Supervisor	0	0	1	1
Fiscal/Management Information System Supervisor	1	1	0	0
Management Information System Technician I/II	3	3	3	3
Office Assistant III	0	0	4	4
Typist Clerk III	4	4	0	0
Office Assistant I/II	0	0	2	2

SALARIES AND EMPLOYEE BENEFITS (Continued)

Typist Clerk I/II	2	2	0	0
TOTAL FULL-TIME & VS	72	72	72	70

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Extra Help				
EH E&T Analyst I	0.25	0.00	0.00	0.00
EH Support Services Analyst	0.50	0.50	0.50	0.50
EH Office Assistant I/II	0.00	0.00	0.25	0.25
EH Typist Clerk I/II	0.25	0.25	0.00	0.00
EH Office Assistant III	0.00	0.00	0.25	0.25
EH Typist Clerk III	0.25	0.25	0.00	0.00
EH MIS Technician I	0.25	0.25	0.25	0.25
EH Assessment Technician I	0.50	0.50	0.50	0.50
EH Automation Systems Analyst	0.00	0.50	0.25	0.25
EH E&T Specialist I	1.00	2.00	2.00	2.00
TOTAL FTE	3.00	4.25	4.00	4.00
TOTAL BUDGETED/APPROVED	75.00	76.25	76.00	74.00

On February 13, 2007 (Mid Year), one (1) Fiscal/Management Information System Supervisor (Position #7) was changed to Fiscal Supervisor, four (4) Typist Clerk III (Position #17, 23, 24, 72) were changed to Office Assistant III, and two (2) Typist Clerk I/II (Position #34, 83) were changed to Office Assistant I/II.

For FY 2007/08 the department requests to convert one (1) Assessment Technician III (Position #38) to an Assessment Technician I/II.

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, and retirement rate adjustments based on the actuarial study.

At final budget, two (2) vacant E&T Specialist I/II positions were removed due to reduction in WIA funds.

SERVICES AND SUPPLIES

This category is decreased overall for Professional and Special Services-Security due to reduction in contract. Special Department Expense-Other, Rents and Leases-Equipment, Office Expense-General, and Office Expense-Computers are decreased based on current trends and projected usage.

At final budget, this category was reduced due to decreased costs associated with the removal of vacant positions.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for the CALWORKS program, lease of space to the Agricultural Commissioner, and contract with Human Services Agency.

CAPITAL ASSETS

None.

REVENUE

The Department of Workforce Investment is 100% State and Federal funded. Revenue is budgeted based on current allocation information with possible adjustments at final budget.

At final budget, the State Other revenue account was reduced due to a decrease in the anticipated WIA allocation.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($198,015)	*($1,007)*				*($199,022)*	*($199,022)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1581
BUDGET UNIT # - 55100
UNIT TITLE - D W I-WIA-YOUTH

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	1,788,306	1,322,117	1,308,128	1,308,128	1,308,128
GRAND TOTAL	1,788,306	1,322,117	1,308,128	1,308,128	1,308,128

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

DWI-WIA YOUTH

BUDGET UNIT 55100
The Workforce Investment Act (WIA) Youth Program 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. The program targets out-of-school youth, youth no longer attending any school and who have not received a secondary school diploma, or have been subject to any stage of the criminal justice process. The program will provide assistance in achieving both academic and employment success.

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 decreased due to a reduction in Federal funding.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Revenue is decreased due to a reduction in Federal funding.

At final budget, the State Other revenue account was decreased to balance fund based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						($1)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1582
BUDGET UNIT # - 55200
UNIT TITLE - D W I-WIA ADULTS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	0	0	6,563	6,563	6,563
SERVICES & SUPPLIES	27,426	26,333	36,558	36,558	36,558
OTHER CHARGES	504,517	536,866	650,000	650,000	650,000
GRAND TOTAL	531,943	563,199	693,121	693,121	693,121

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

B018 (12/98)

DWI-WIA ADULTS

BUDGET UNIT 55200
The Workforce Investment Act (WIA) Adult Program budget unit was established in FY 2000/01 to track the WIA program adults 18 and over. All individuals may receive access to self-services through the One-Stop Employment Resource Center. Participants, if enrolled, will be provided services for job search assistance, job readiness, and placement services. In addition, participants may 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. Business Services for retention and expansion are also provided.

SALARIES AND EMPLOYEE BENEFITS
Extra Help salaries and benefits are provided for program participants. Extra Help is based on funding notifications.

SERVICES AND SUPPLIES
This category budgeted at Fiscal Year 2006 – 2007.

OTHER CHARGES
Appropriations are decreased based on a reduction in the grant funding.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
This category is decreased overall due to a reduction in grant funding.

At final budget, the State Other revenue account was decreased to balance fund based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						($5,138)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

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. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	0	0	6,563	6,563	6,563
SERVICES & SUPPLIES	27,335	26,038	39,558	39,558	39,558
OTHER CHARGES	237,773	288,594	450,000	450,000	450,000
GRAND TOTAL	265,108	314,632	496,121	496,121	496,121

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

B018 (12/98)

DWI-STATE DISLOCATED WORKERS

BUDGET UNIT 55300

The Workforce Investment Act (WIA) Dislocated Worker budget unit was established in FY 2000/01 to track the WIA program for individuals who have been terminated or laid off; who have received a notice of termination or layoff from employment; who is self-employed but unemployed as a result of general economic conditions in the community in which the individual resides; who is a displaced homemaker; or who is unemployed because of a natural disaster or a substantial layoff at a plant, facility, or enterprise. All individuals may receive access to self-service through the One Stop Employment Resource Center. If enrolled, participants will be provided services for job search assistance, job readiness, and placement services. In addition, participants may receive individual employment plans, group counseling, and training services. The program will assist the participant to achieve the goal of obtaining and retaining self-sufficient employment. Business Services for retention and expansion are also provided.

SALARIES AND EMPLOYEE BENEFITS

Extra Help salaries and benefits are provided for program participants. Extra Help is based on funding notifications.

SERVICES AND SUPPLIES

This category budgeted at Fiscal Year 2006 – 2007.

OTHER CHARGES

Appropriations are decreased based on a reduction in the grant funding.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is decreased overall due to grant funding ending in December 2007.

At final budget, the State Other revenue account was increased to balance fund based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						$12,433

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1584
BUDGET UNIT # - 55600
UNIT TITLE - DEPT OF LABOR-EMPL. & TRNG.

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	0	497,000	497,000	497,000
OTHER CHARGES	0	18,133	32,000	32,000	32,000
GRAND TOTAL	0	18,133	529,000	529,000	529,000

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

B018 (12/98)

Department of Labor - Employment & Training

BUDGET UNIT 55600
The Department of Labor - Employment & Training budget unit was established in FY 2006/07 to track grant funds received directly from the Department of Labor for employment and training programs, other than those funds received through the State of California. The current grant program is part of the President's Community-Based Job Training Grants program. Merced County Department of Workforce Investment is the lead agency on this grant and passes through funds to other counties and community colleges included in the grant. The purpose of the grant is to train Licensed Vocational Nurses in Merced, Madera and Stanislaus counties.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
Funds are passed through this budget unit to the other partners in this grant.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Funds are drawn down from the Department of Labor prior to expenditures.

At final budget, the Federal Other revenue account was increased to balance fund based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						$886

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STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1010
BUDGET UNIT # - 59000
UNIT TITLE - AREA AGENCY ON AGING

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	398,062	402,946	464,216	464,216	465,702
SERVICES & SUPPLIES	584,931	552,633	586,795	586,795	597,354
OTHER CHARGES	774,844	783,960	780,515	780,515	780,515
INTRAFUND & INTERFUND TRANSFERS	-20,038	-12,408	-24,366	-24,366	-25,253
CAPITAL ASSETS	10,385	36,546	0	0	0
GRAND TOTAL	1,748,184	1,763,677	1,807,160	1,807,160	1,818,318

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

B018 (12/98)

AREA AGENCY ON AGING

BUDGET UNIT 59000

The Area Agency on Aging (AAA) was designated by the 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.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
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	1	1	1	1
TOTAL FULL-TIME & VS	4	4	4	4
Extra Help				
EH Senior Services Program Worker	0.38	1.25	0.82	0.82
EH Senior Participant *	0.00	0.00	6.18	6.18
EH Community Worker	2.84	2.24	2.13	2.13
TOTAL FTE	3.22	3.49	9.13	9.13
TOTAL BUDGETED/APPROVED	7.22	7.49	13.13	13.13

* EH Senior Participant was not included in previous years due to administrative oversight.

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, and retirement rate adjustments based on the actuarial study.

At final budget, this category was increased due to an increase in salary items not budgeted at proposed.

SERVICES AND SUPPLIES

This category has increased overall based on initial projections of operating costs. Utilities have increased based on estimated rates. Household Expense has increased based on trends and usage. Special Department Expense increased due to increased volunteer trainings and recognition. Travel has increased as additional trips and/or staff attending is necessary to remain current on legislative, fiscal training or budgetary changes to the AAA grants. Office Expense Computers has increase due to growth in staffing and agency replacement plan of computers to preserve county resources and improve function and efficiency. Office Expense has increased based on trends and usage. Professional and Special Services has increased based on an increase to a contract with DWI for the Title V program. General Liability is reduced based on the projected salary run. County Vehicle usage increased due to a HICAP Van purchased to provide information and outreach to seniors at Senior Centers and other locations outside the AAA office.

At final budget, this category was increased due to an increase in salary items not budgeted at proposed.

OTHER CHARGES

This category reflects contractual arrangements for services and remains stable for FY 2007/2008 except for Congregate and Home-delivered Meals.

INTRAFUND AND INTERFUND TRANSFERS
This category reflects reimbursement for services provided by the AAA Program Managers based on time studies and the CIP projects requested for the AAA offices.

At final budget, this category was increased due to an increase in salary items not budgeted at proposed.

CAPITAL ASSETS
None.

REVENUE
Revenue is based on FY 2006/2007 planning estimates from the State with decreases reflected in State Other and Federal Other.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$1,486	***$10,559***		***($887)***		***$11,158***	

EDUCATION FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - EDUCATION
ACTIVITY - LIBRARY SERVICES

FUND - 1010
BUDGET UNIT # - 60000
UNIT TITLE - LIBRARY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	1,390,684	1,482,838	1,849,577	1,849,577	1,864,507
SERVICES & SUPPLIES	452,088	579,001	836,248	836,248	856,707
OTHER CHARGES	15,689	15,689	15,689	15,689	15,689
CAPITAL ASSETS	16,549	215,850	0	0	0
GRAND TOTAL	1,875,010	2,293,378	2,701,514	2,701,514	2,736,903

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

B018 (12/98)

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. In January of 2001, the Library acquired the operations of the Law Library from the Courts. Efforts continue to fund restoration of hours and staffing.

EXECUTIVE'S COMMENT

In FY 2006/07, the Library began implementing a five year plan to restore the professional infrastructure of the County Library System and the hours of operation at Merced Library and the four larger branches (Atwater, Gustine, Livingston, and Los Banos).

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
County Librarian	1	1	1	1
County Librarian Designee	0	1	0	0
Supervising Librarian	1	1	1	1
Librarian I/II *	0	1	2	2
Library Assistant I/II VS	12	12	13	13
Library Resource Technician I/II	2	2	2	2
Library Resource Technician I/II VS	3	3	3	3
Lead Library Resource Technician	1	2	2	2
Library Coordinator	0	0	2	2
Library Administrative Assistant-Confidential	1	1	0	0
Law Library Coordinator	1	1	0	0
TOTAL FULL-TIME & VS	22	25	26	26
Extra Help				
EH Pages	0.65	1.65	1.30	1.30
EH Library Assistant I	4.90	6.91	7.93	8.43
EH Librarian I/II	0.33	0.33	0.00	0.00
EH Special Projects Coordinator	0.50	0.00	0.00	0.00
TOTAL FTE	6.38	8.89	9.23	9.73
TOTAL BUDGETED/APPPROVED	28.38	33.89	35.23	35.73

* Position previously listed as Librarian II/Reference

One (1) County Librarian Designee (Position #21) was deleted upon incumbent's retirement. On February 13, 2007 (Mid Year) one (1) Library Administrative Assistant-Confidential (Position #46) and one (1) Law Library Coordinator (Position #16) were changed to Library Coordinator.

For FY 2007/08 the department requests to add one (1) Librarian I/II to provide reference and reading guidance to children and perform technical services functions, and one (1) variable shift Library Assistant I/II to be assigned to the George branch library.

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, and retirement rate adjustments based on the actuarial study.

At final budget, additional hours were added to the extra help lines to accommodate increased business hours at libraries.

SERVICES AND SUPPLIES

This category is increased overall for Membership and dues for the San Joaquin Library Consortium. Special Department Expense-Software is increased for software upgrades and purchases. Maintenance-Equipment is increased for Checkpoint Reservation/Print Management System. Special Department Expense-Books is

SERVICES AND SUPPLIES (continued)
increased for Book CD's and DVD's.

At final budget, this category was increased to support increases in Extra Help for additional library hours.

OTHER CHARGES
This category includes a contract with Delhi Educational Park Community Library to provide public library services to the Delhi community and is budgeted at the same level as FY 2006/07.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
This category is increased overall. Other Revenue includes additional funds from the Merced Redevelopment Agency. Other Governmental Agencies increased to cover services provided to Law Library. Other Revenue-Donations were decreased based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$14,930	***$20,459***				***$35,389***	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - EDUCATION
ACTIVITY - AGRICULTURAL EDUCATION

FUND - 1010
BUDGET UNIT # - 61000
UNIT TITLE - COOPERATIVE EXTENSION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	242,094	293,690	332,740	332,740	332,740
SERVICES & SUPPLIES	43,434	47,234	61,118	61,118	61,118
OTHER CHARGES	0	-30	0	0	0
GRAND TOTAL	285,528	340,894	393,858	393,858	393,858

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

B018 (12/98)

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. The cooperative effort with Merced County began with the opening of the Agricultural Extension (Cooperative Extension) office in 1917 with J.F. Grass as the first Farm Advisor in Merced County. The University of California provides the professional staff and Merced County provides funds for the clerical support, operation, and maintenance of the program. 2007 marks the 90th year of cooperation between Merced County and the University of California in conducting a Cooperative Extension program to serve the needs of the residents of the county.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Agricultural Field Technician	1	1	1	1
Cooperative Extension Office Supervisor	1	1	1	1
Typist Clerk III	2	2	2	2
Typist Clerk I/II	1	1	1	1
TOTAL FULL TIME & VS	5	5	5	5
TOTAL BUDGETED/APPROVED	5.00	5.00	5.00	5.00

On December 14, 2004, one (1) Typist Clerk III (Position #6) was approved and funded by the University of California for three years with the potential of one year extensions. A one year extension has been granted for the year July 1, 2007 to June 30, 2008.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased for Publications and Legal Notices for 90th year celebration promotional materials. Office Expense is increased for new advisor.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category includes a contract with the University of California for administrative support. The revenue is to cover the expenses for a Typist Clerk III position.

RECREATION AND CULTURAL SERVICES FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - RECREATION AND CULTURAL SERVICES
ACTIVITY - RECREATION FACILITIES

FUND - 1010
BUDGET UNIT # - 70000
UNIT TITLE - DPW-RECREATION DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	146,064	176,572	233,809	233,809	233,809
SERVICES & SUPPLIES	12,759	24,463	29,589	29,589	29,589
CAPITAL ASSETS	0	0	7,000	7,000	7,000
GRAND TOTAL	158,823	201,035	270,398	270,398	270,398

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

B018 (12/98)

DPW-RECREATION DIVISION

BUDGET UNIT 70000

The 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 COMMENTS

The Recreation Budget funds two full-time positions that provide organization and leadership to a variety of programs. The Recreation Division implemented a new basketball program that enrolled over 200 youth. As the County grows, so does the need to provide a variety of programs. Outside resources and organizations continue to assist in the success of many of the programs; without them, many of the programs would not exist. The Recreation Superintendent organizes programs that benefit the youth and disabled throughout Merced County, and the Museum Director offers cultural programs that are viewed by both local and out of county visitors. Volunteers continue to be major contributors to the success of all the programs.

SALARIES AND EMPLOYEE BENEFITS

	2005/2006 APPROVED	2006/2007 APPROVED	2007/2008 RECOMMENDED	2007/2008 APPROVED
County Museum Director	1	1	1	1
Recreation Superintendent	1	1	1	1
TOTAL FULL TIME	2	2	2	2
Extra Help				
Recreation Leaders	0.00	2.18	2.18	2.18
TOTAL BUDGETED/APPROVED	2.00	4.18	4.18	4.18

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is decreased overall based on reductions in General Liability and Transportation and Travel-County Vehicle.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
88017 Copy Machine	$7,000	$7,000	$7,000
TOTAL	$7,000	$7,000	$7,000

The copier is to replace a copier which is obsolete and no longer cost effective to repair.

REVENUE

None

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

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. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	52,601	12,367	70,000	70,000	70,000
GRAND TOTAL	52,601	12,367	70,000	70,000	70,000

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

B018 (12/98)

DPW-SPECIAL RECREATION DIVISION

BUDGET UNIT 70100-70116
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.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
Funds provided to the ten (10) unincorporated areas for recreational equipment, services and supplies for communities to offer programs.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - RECREATION AND CULTURAL SERVICES
ACTIVITY - RECREATION FACILITIES

FUND - 1010
BUDGET UNIT # - 70200
UNIT TITLE - DPW-PARKS DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SALARIES & EMPLOYEE BENEFITS	951,585	1,097,427	1,521,096	1,439,963	1,439,963
SERVICES & SUPPLIES	349,970	465,364	621,994	619,844	623,844
OTHER CHARGES	807	626	2,846	2,846	2,846
INTRAFUND & INTERFUND TRANSFERS	-8,000	0	-60,000	-60,000	-60,000
CAPITAL ASSETS	697,326	323,870	40,000	40,000	40,000
GRAND TOTAL	1,991,688	1,887,287	2,125,936	2,042,653	2,046,653

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

B018 (12/98)

DPW-PARKS DIVISION

BUDGET UNIT 70200

The Parks Division is under the direction of the Public Works Department to provide and maintain Regional County Park facilities for the residents of Merced County. The Parks Division also maintains community parks throughout the County along with gardening and turf maintenance around County owned buildings for a total of 233 acres. This includes responsibility for over 4,000 trees. The Parks Division also assists with the development, construction, maintenance, and operation of Community and Regional County parks.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Deputy Director Public Works Parks & Recreation	1	1	1	1
Parks Superintendent	1	1	1	1
Parks Equipment Construction Specialist	1	1	1	1
Parks Caretaker II	1	1	0	0
Parks Caretaker I	2	2	0	0
Park Maintenance Specialist	1	1	2	2
Grounds Maintenance Worker I/II	0	7	11	11
Park Maintenance Worker I/II	5	0	0	0
Office Assistant III	0	0	1	1
Typist Clerk III	1	1	0	0
TOTAL FULL-TIME & VS	13	15	17	17
Extra Help				
EH Senior Lifeguard	0.00	0.38	0.38	0.38
EH Lifeguard	1.68	1.68	1.68	1.68
EH Park Maintenance Worker I	0.55	0.00	0.00	0.00
EH Grounds Maintenance Worker	0.00	0.74	0.74	0.74
EH Park Maintenance Aide	6.16	0.00	0.00	0.00
EH Grounds Maintenance Aide	0.00	8.43	8.50	8.50
EH Special Project Coordinator	0.00	0.24	0.52	0.52
TOTAL FTE	8.39	11.47	11.82	11.82
TOTAL BUDGETED/APPROVED	21.39	26.47	28.82	28.82

On February 13, 2007 (Mid Year), one (1) Typist Clerk III (Position #3) was changed to Office Assistant III.

For FY 2007/08, the department requests to add one (1) Park Maintenance Specialist and two (2) Grounds Maintenance Worker I/II to provide additional maintenance at Lake Yosemite and the community parks. One (1) Grounds Maintenance Worker 100% funded by the Juvenile Probation Camp Funding is being requested to provide maintenance at the Juvenile Justice Correctional Complex. At this time two (2) Grounds Maintenance Worker I/II are not recommended pending further review at final budget. Two (2) Caretaker I (Position #4, 5) and one (1) Caretaker II (Position #6) are requested to be converted to Grounds Maintenance Worker I/II. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased overall due to projected General Liability and Utility rates. Small Tools and Instruments, Professional and Special Services-Testing, and Maintenance Equipment-Auto are increased based on current trends and usage.

At final budget, appropriations for Professional and Special Services – Testing were increased for services to be performed at Lake Yosemite.

SERVICES AND SUPPLIES(Continued)
Rents and Leases – Equipment increased for rental of a forklift to move equipment.

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
This category reflects services to be provided to the Juvenile Justice Facility.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
88032	Guardian Recycler Mower	$20,000	$20,000	$20,000
88033	2 Park Maintenance Utility Vehicles	20,000	20,000	20,000
TOTAL		$40,000	$40,000	$40,000

Included in this category is a request to purchase a new smaller mower (Mini z) that will allow closer mowing around trees, tables and other obstacles in the parks and building areas that are maintained by Parks. The additional (2) park maintenance utility vehicles are requested to transport staff, pick up trash, move sprinklers at Hagaman and Henderson Parks.

REVENUE
This category is decreased overall based on reduction in State Aid for Construction.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$4,000				***$4,000***	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - RECREATION AND CULTURAL SERVICES
ACTIVITY - CULTURAL SERVICES

FUND - 1010
BUDGET UNIT # - 70400
UNIT TITLE - ARTS AND CULTURE

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
OTHER CHARGES	15,000	0	5,000	5,000	5,000
GRAND TOTAL	15,000	0	5,000	5,000	5,000

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

B018 (12/98)

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. 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.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is budgeted at FY 2006/07 level for the continued involvement in the Council's program.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

DEBT SERVICE

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

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. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	2,137	2,064	7,600	7,600	7,600
OTHER CHARGES	987,176	988,176	988,878	988,878	988,878
GRAND TOTAL	989,313	990,240	996,478	996,478	996,478

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

B018 (12/98)

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.

Component	Principal Amount	Payment Period	Principal Balance 06/30/07
Juvenile Justice Facility	$15,705,000	30 Years	$14,185,000

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category accounts for banking charges and 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

This category reflects the operating transfer in from the general fund to be used for the debt payment and administrative costs.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

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. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	0	50	50	50	50
OTHER CHARGES	195,459	195,459	195,460	195,460	195,460
GRAND TOTAL	195,459	195,509	195,510	195,510	195,510

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

B018 (12/98)

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 located 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.

Component	Principal Amount	Payment Period	Principal Balance 06/30/07
Energy Retrofit Loan	$1,805,328	11 Years	$1,065,865

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category accounts for the cost of wiring the payments.

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 account reflects the Operating Transfers In from the Department of Public Works-Building Services.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

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. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	53,786	32,680	85,000	85,000	85,000
OTHER CHARGES	0	0	600,000	600,000	600,000
GRAND TOTAL	53,786	32,680	685,000	685,000	685,000

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

B018 (12/98)

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 (TANS) since the FY 1999/2000. In FY 2001/2002 the County securitized their future receipts from cigarette manufacturers that the County was to receive under a Master Settlement Agreement. In FY 2005/2006 the County refunded the securitization. The County is required to fund the Merced County Tobacco Funding Corporation's costs including trustee administration and auditing.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category accounts for the debt administration and audit fees for the Tobacco Securitization Funds.

OTHER CHARGES

This category accounts for Interest on Notes and Loans for the cost of borrowing TRANS.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

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. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	50	1,850	10,100	10,100	10,100
OTHER CHARGES	649,495	663,531	660,432	660,432	660,432
GRAND TOTAL	649,545	665,381	670,532	670,532	670,532

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

B018 (12/98)

DEBT SERVICE – JUSTICE FACILITY

BUDGET UNIT 71300

This budget unit was established to account for the requirements of the Certificates of Participation Series 2005 for the construction of the Courthouse Justice Facility. The loan is for a period of twenty-five years, with the first payment due in December 2005 and the final payment due in June 2030, at an annual rate that starts at three percent and at the end of the loan period is four and three-eighths percent.

Component	Principal Amount	Payment Period	Principal Balance 06/30/07
Courthouse Justice Facility	$10,200,000	25 Years	$9,675,000

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category accounts for banking charges and 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

This category reflects Court Assessments that are to be used for the debt payment and administrative costs.

At final budget, Courts Construction Assessments was decreased to balance budget unit.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						($102,583)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

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. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	100,000	100,000	100,000	100,000	124,000
OTHER CHARGES	1,007,767	1,007,767	1,007,770	1,007,770	1,007,770
INTRAFUND & INTERFUND TRANSFERS	0	1,000,000	0	0	0
GRAND TOTAL	1,107,767	2,107,767	1,107,770	1,107,770	1,131,770

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

B018 (12/98)

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 for environmental improvements to protect the water supply and for the dairies to comply with existing and new laws/regulations affecting them in terms of waste management. The loans are approved by a loan board, are issued at an interest rate of 5.1 percent, must be secured, and provide for a non-payment period during construction (maximum of 6 months). The 2.5 percent difference between the rates paid and received covers loan losses and administrative processing.

Component	Payment Period	Principal Balance 06/30/06
Dairy Loan Program	20 Years	$11,468,001

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category accounts for the annual administration fees charged by Commerce Aviation & Economic Development.

At final budget, Professional and Special Services – Administrative Services was increased for loan adjustment.

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 accounts for the interest and principal payments received from the dairies for loans and earnings on the fund balance in the Treasury.

At final budget, Interest line item was increased based on loan.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$24,000				***$24,000***	***$24,000***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

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. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
INTRAFUND & INTERFUND TRANSFERS	0	3,367,061	0	0	0
GRAND TOTAL	0	3,367,061	0	0	0

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

B018 (12/98)

DEBT SERVICE – COUNTY FIXED ASSETS

BUDGET UNIT 71800
This budget unit funded the annual debt service requirements for the 1992 CSAC Certificates of Participation borrowing for the County Equipment Projects and Spring Fair. 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

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

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. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
SERVICES & SUPPLIES	2,145	2,145	7,600	7,600	7,600
OTHER CHARGES	5,403,404	5,679,245	5,965,696	5,965,696	5,965,696
GRAND TOTAL	5,405,549	5,681,390	5,973,296	5,973,296	5,973,296

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

B018 (12/98)

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.

Component	Principal Amount	Payment Period	Principal Balance 06/30/07
Pension Obligation Bonds	$63,070,000	18 Years	$54,430,000

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category accounts for banking charges and administrative costs of the trustee.

OTHER CHARGES

The other charges are principal and interest payments to be made this fiscal year.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

PROVISION FOR CONTINGENCIES

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2007-2008

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - MISCELLANEOUS
ACTIVITY - PROVISION FOR CONTINGENCIES

FUND - 1010
BUDGET UNIT # - 72000
UNIT TITLE - CONTINGENCIES-GENERAL FUND

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2005-2006 (1)	ACTUAL EXPEND. 2006-2007 (2)	DEPARTMENT REQUESTS 2007-2008 (3)	RECOMMEND BY COUNTY ADMIN 2007-2008 (4)	APPROVED BY BOARD OF SUPV. 2007-2008 (5)
CONTINGENCIES	0	0	5,650,000	5,650,000	5,650,000
GRAND TOTAL	0	0	5,650,000	5,650,000	5,650,000

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

B018 (12/98)

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 millions in property tax revenue to the state 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 underscored the need to review the County's ability to provide resources in emergency situations and 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 $5.65 million.

INTERNAL SERVICE FUNDS

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Operational Statement for the Fiscal Year 2007-2008

County Budget Form
Schedule 10
Final

Fund Title: Fleet Service
Service Acct: Internal Service Fund

Operating Detail (1)	Audited Actual 2005-2006 (2)	Actual 2006-2007 (3)	Proposed Estimates 2007-2008 (4)	Approved Estimates 2007-2008 (5)
Operating income:				
Charges for services	3,087,613	3,550,736	3,844,615	3,844,615
Total operating income	3,087,613	3,550,736	3,844,615	3,844,615
Operating expenses:				
Salaries and employee benefits	487,373	529,282	589,585	589,585
Services and supplies	1,575,436	2,026,364	2,385,512	2,385,512
Depreciation and amortization	651,111	651,111	651,111	651,111
Total operating expenses	2,713,920	3,206,757	3,626,208	3,626,208
Net operating income (Loss)	373,693	343,979	218,407	218,407
Non-operating revenues:				
Use of money and property	34,957	9,304	1,500	1,500
Other revenue	15,956	28,481	161,000	161,000
Capital contributions	9,316	0	0	0
Total non-operating revenues	60,229	37,785	162,500	162,500
Non-operating expenses:				
Loss on disposition of fixed assets	20,200	0	0	0
Total non-operating expenses	20,200	0	0	0
Change in net assets	413,722	381,764	380,907	380,907
Fixed assets purchased	884,776	881,179	987,977	987,977
Net assets balance	3,846,863	4,228,627	4,609,534	4,609,534
Reserved for fleet replacement	1,053,561	1,088,554	955,476	955,476

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 2006-2007 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2007 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 Department of Workforce Investment, are inventoried with those departments but are maintained under the Fleet Service Program.

The Fleet Service Program is an intergovernmental service unit and in a separate fund for better accounting purposes. Fleet Management provides regular maintenance and fuel for 536 vehicles. Annual operating mileage is 5,500,000 miles.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Fleet Maintenance Supervisor	1	1	1	1
Automotive Technician	4	4	4	4
Parts Supply Clerk	1	1	1	1
Office Assistant III	0	0	1	1
Typist Clerk III	0	1	0	0
Typist Clerk I/II VS	1	0	0	0
TOTAL FULL-TIME & VS	7	7	7	7
TOTAL BUDGETED/APPROVED	7.00	7.00	7.00	7.00

On February 13, 2007 (Mid Year), one (1) Typist Clerk III (Position #4) was changed to an Office Assistant 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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

The accounts for Auto –Maintenance and Fuel have increased due to consumption increases and market price increases for parts and gasoline. Professional and Special Services-Administrative Services are increased based on administrative charges.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
88014	5 Scanner Diagnostic Tools	$16,000	$16,000	$16,000
88015	12 Patrol Car Light Bars	30,000	30,000	30,000
88016	24 Vehicles	550,402	550,402	550,402
88036	1 Tire Changing Machine	8,500	8,500	8,500
88082	11 Patrol Cars	383,075	383,075	383,075
TOTAL		$987,977	$987,977	$987,977

The department requests five (5) Scanner Diagnostic Tools to upgrade equipment for diagnosing engines in late model cars; twelve (12) Patrol Car Light Bars are requested to replace damaged or inoperable equipment; twenty four Vehicles (24) are requested to replace those departmental vehicles that have surpassed their useful life; one (1) Tire Changing Machine is a replacement for aging equipment; and eleven (11) Patrol Cars are for vehicles that are scheduled to be retired from the patrol fleet.

REVENUE

Revenues are increased for Other Sales-Fleet O & M based on projected costs for fuel and parts.

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Operational Statement for the Fiscal Year 2007-2008

County Budget Form
Schedule 10
Final

Fund Title: Administrative Services
Service Acct: Internal Service Fund

Operating Detail (1)	Audited Actual 2005-2006 (2)	Actual 2006-2007 (3)	Proposed Estimates 2007-2008 (4)	Approved Estimates 2007-2008 (5)
Operating income:				
Charges for services	8,009,399	8,131,812	9,700,709	9,700,709
Total operating income	8,009,399	8,131,812	9,700,709	9,700,709
Operating expenses:				
Salaries and employee benefits	3,731,071	3,837,513	4,681,341	4,681,341
Services and supplies	3,715,765	3,859,291	4,739,099	4,739,099
Depreciation and amortization	260,328	260,328	260,328	260,328
Total operating expenses	7,707,164	7,957,132	9,680,768	9,680,768
Net operating income (Loss)	302,235	174,680	19,941	19,941
Non-operating revenues:				
Use of money and property	8,922	14,907	6,000	6,000
Other revenue	0	2,327	0	0
Transfers in	44,304	0	0	0
Capital contributions	5,017	0	0	0
Total non-operating revenues	58,243	17,234	6,000	6,000
Non-operating expenses:				
Loss on disposition of fixed assets	5,251	0	0	0
Interest on notes and loans	64,647	74,562	73,306	73,306
Total non-operating expenses	69,898	74,562	73,306	73,306
Change in net assets	290,580	117,352	(47,365)	(47,365)
Long term debt payments	701,972	751,960	649,256	649,256
Fixed assets purchased	37,071	2,300	0	0
Net assets balance	1,219,485	1,336,837	1,289,472	1,289,472

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 2006-2007 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2007 is completed.

ADMINISTRATIVE SERVICES

BUDGET UNIT 75600

Under the County Ordinance 1671, the Information Systems Department was established for directing 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.

EXECUTIVE'S COMMENTS

Information Systems' mission is to support the County's mission by providing leadership, strategic planning, and technical direction in the use of a vital County resource—information—and to provide a dependable, accessible, and usable information systems infrastructure whereby value to the Citizen and County employees is maximized. In support, Information Systems has a number of network, communications, and software related projects planned for the 2007/08 fiscal year.

Information Systems provides access to the Internet, office automation and mission critical County software applications, file sharing, and network printing. It serves all agencies at all locations within the County and functions as the central data communications provider. Information Systems is also the controlling agency for the State of California's 9-1-1 program for the County and local Public Answering Safety Point (PSAP) agencies, and is responsible for ensuring continuous updates to the state's Master Street Address Guide (MSAG) and internal county 9-1-1 Database.

Following industry trends, the convergence of the data and telephone networks to reduce costs, increase reliability and improve efficiencies will continue. To improve the reliability of the network, additions to the secondary/fail safe network loop will continue. To improve network performance and lower costs, the merging and relocation of many of the remaining leased communications lines to the Administration building will continue. Additionally, the consolidation of the separate phone and voice mail systems into a single integrated system to lower telephone costs, increase functionality, and increase interoperability will continue.

The County's Internet web site will continue to be revamped and reorganized to increase the Citizen's access to information and services. The number of e-government applications will continue to be expanded. The County's Intranet will also include more web-based software to replace or augment critical internal applications. Ad hoc reporting and drill down capabilities will be greatly improved.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Director Administrative Services/Chief Information Officer	1	1	1	1
Assistant Director Administrative Services-Information System	1	1	1	1
Systems and Operations Supervisor	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	14	14	14	14
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	6	7	7	7
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	4	3	3	3
Office Supervisor	1	0	0	0
Secretary II	0	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Communication Coordinator	1	1	1	1
Account Clerk I/II	1	1	1	1
TOTAL FULL-TIME & VS	46	46	46	46
Extra Help				
EH Network Support Specialist	0.47	0.47	0.47	0.47
EH Student Intern	0.75	0.75	0.75	0.75
Total FTE	1.22	1.22	1.22	1.22
TOTAL BUDGETED/APPROVED	47.22	47.22	47.22	47.22

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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is decreased overall for Communications and Rents and Leases-Equipment based on cost savings. Increases are reflected in Office Expense due to the shift of costs of toners and cartridges from Maintenance-Equipment to this account. Special Department Expense-Cost Allocation is increased based on current information. Special Department Expense-Software is increased due to costs associated with the Megabyte Tax system.

OTHER CHARGES

This category is for payback of loans for the I-Net and startup of Communications as an Internal Service Fund.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is decreased overall for Communication Services and Data Processing based on projected estimates for FY 2007/08.

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Operational Statement for the Fiscal Year 2007-2008

County Budget Form
Schedule 10
Final

Fund Title: Communications
Service Acct: Internal Service Fund

Operating Detail (1)	Audited Actual 2005-2006 (2)	Actual 2006-2007 (3)	Proposed Estimates 2007-2008 (4)	Approved Estimates 2007-2008 (5)
Operating income:				
Charges for services	0	0	0	0
Total operating income	0	0	0	0
Operating expenses:				
Salaries and employee benefits	0	0	0	0
Services and supplies	0	0	0	0
Depreciation and amortization	0	0	0	0
Total operating expenses	0	0	0	0
Net operating income (Loss)	0	0	0	0
Non-operating revenues:				
Use of money and property	0	0	0	0
Total non-operating revenues	0	0	0	0
Non-operating expenses:				
Interest on notes and loans	0	0	0	0
Transfers out	44,304	0	0	0
Total non-operating expenses	44,304	0	0	0
Change in net assets	(44,304)	0	0	0
Long term debt payments	0	0	0	0
Net assets balance	0	0	0	0

Beginning with the 2005-2006 fiscal year, the activities of Communications were reported as part of the Department of Administrative Services. The "transfers out" amount noted for 2005-2006 represents the fund equity and the remaining equity in fixed assets which were transferred to Administrative Services.

COMMUNICATIONS

BUDGET UNIT 75700

The Board of Supervisors created the Communications budget during the 1986/87 fiscal year. Beginning with the start of the 2002/03 fiscal year, this division became an Internal Service Fund (ISF). During the third quarter of FY 2002/03, responsibility for the Communications division was transferred to the Information Systems Department.

EXECUTIVE'S COMMENTS

With the consolidation of telephone and network equipment, the demarcation between telephony and information technology has become difficult, if not impossible to determine. With the economies of scale offered by pooling network and telephone personnel, this increases the quantity and quality of the work performed while avoiding increased costs Therefore, Budget Unit 75700 has been rolled into Budget Unit 75600 to enable this resource pooling, and 75700 is no longer required.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Operational Statement for the Fiscal Year 2007-2008

County Budget Form
Schedule 10
Final

Fund Title: Insurance Pool
Service Acct: Internal Service Fund

Operating Detail (1)	Audited Actual 2005-2006 (2)	Actual 2006-2007 (3)	Proposed Estimates 2007-2008 (4)	Approved Estimates 2007-2008 (5)
Operating income:				
Insurance allocations	40,675,611	42,875,821	43,775,700	43,775,700
Total operating income	40,675,611	42,875,821	43,775,700	43,775,700
Operating expenses:				
Services and supplies	30,511,176	33,935,233	37,805,219	37,862,219
Other charges	7,490,034	7,312,441	9,000,000	9,000,000
Total operating expenses	38,001,210	41,247,674	46,805,219	46,862,219
Net operating income (Loss)	2,674,401	1,628,147	(3,029,519)	(3,086,519)
Non-operating revenues:				
Use of money and property	676,650	985,820	320,475	320,475
Operating transfers in			350,000	350,000
Total non-operating revenues	676,650	985,820	670,475	670,475
Change in net assets	3,351,051	2,613,967	(2,359,044)	(2,416,044)
Net assets balance	10,459,335	13,073,302	10,714,258	10,657,258
Reserved for risk liability	10,459,335	13,073,302	10,714,258	10,657,258

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 2006-2007 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2007 is completed.

INSURANCE POOL

BUDGET UNIT 75900
During FY 2000/01 Final Budget Hearings, the Board of Supervisors established this Internal Service Fund–Insurance Pool budget unit as an accounting mechanism due to the GASB pronouncement. The insurance pool includes: Auto Physical Damage, Malpractice, Workers Compensation, General Liability, Employee Health/Dental/Vision, and Life Insurance.

SALARIES AND BENEFITS
None.

SERVICES AND SUPPLIES
This category is increased overall for Insurance-Other based on premiums.

At final budget, Professional and Special Services-Contractual Agreements was increased to reimburse County Counsel for services to be provided.

OTHER CHARGES
This category is increased for claims review in Workers Compensation.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Revenue is increased based on proceeds received from departments in Other Revenue-Insurance-Proceeds.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$57,000				***$57,000***	

ENTERPRISE FUNDS

COUNTY OF MERCED

State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2007-2008

Fund Title: Medical Facility Lease
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2005-2006 (2)	Actual 2006-2007 (3)	Proposed Estimates 2007-2008 (4)	Approved Estimates 2007-2008 (5)
Operating income:				
Charges for services	120,000	120,000	120,000	120,000
Total operating income	120,000	120,000	120,000	120,000
Operating expenses:				
Depreciation and amortization	272,949	272,949	272,949	272,949
Total operating expenses	272,949	272,949	272,949	272,949
Net operating income (Loss)	(152,949)	(152,949)	(152,949)	(152,949)
Non-operating revenues:				
Use of money and property	380,842	80,000	80,000	80,000
Total non-operating revenues	380,842	80,000	80,000	80,000
Change in net assets	227,893	(72,949)	(72,949)	(72,949)
Net assets balance	15,748,363	15,675,414	15,602,465	15,602,465

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 2006-2007 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2007 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 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 2011, 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.

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 earnings on the funds invested by the Treasury and the annual lease payments from Mercy/CHW to the County of Merced.

COUNTY OF MERCED

State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2007-2008

Fund Title: Solid Waste
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2005-2006 (2)	Actual 2006-2007 (3)	Proposed Estimates 2007-2008 (4)	Approved Estimates 2007-2008 (5)
Operating income:				
Charges for services	9,108,062	10,029,414	11,065,080	11,065,080
Sales	316,410	185,210	105,000	105,000
Total operating income	9,424,472	10,214,624	11,170,080	11,170,080
Operating expenses:				
Salaries and employee benefits	3,057,865	3,217,141	4,111,196	4,165,480
Services and supplies	4,204,128	4,192,285	7,210,119	7,240,839
Depreciation and amortization	994,020	994,020	994,020	994,020
Total operating expenses	8,256,013	8,403,446	12,315,335	12,400,339
Net operating income (Loss)	1,168,459	1,811,178	(1,145,255)	(1,230,259)
Non-operating revenues:				
Use of money and property	695,268	476,252	240,000	240,000
Other revenue	172,759	618,381	81,903	81,903
Total non-operating revenues	868,027	1,094,633	321,903	321,903
Non-operating expenses:				
Loss on disposition of fixed assets	4,039	0	0	0
Interest on notes and loans	91,171	122,890	1,610,878	1,610,878
Total non-operating expenses	95,210	122,890	1,610,878	1,610,878
Change in net assets	1,941,276	2,782,921	(2,434,230)	(2,519,234)
Long term debt payments	746,177	700,024	1,825,454	1,825,454
Long term debt proceeds	0	0	36,555,000	36,555,000
Fixed assets purchased/constructed	337,494	6,450,489	10,079,200	18,801,025
Net assets balance	23,090,711	25,873,632	23,439,402	23,354,398

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 2006-2007 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2007 is completed.

SOLID WASTE DIVISION

BUDGET UNIT 75100

The Solid Waste Division operates under the Merced County Regional Waste Management Authority Second Amended and Restated Joint Powers Agreement. Solid Waste policies are set by the Solid Waste Governing Board. Board members include members of the Board of Supervisors and one City Council member from each city in the County. The Solid Waste Division 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.

DIVISION'S COMMENTS

The Solid Waste Division is continuing its expansion of programs and facilities in order to meet the region's need for additional waste management capacity, and because of increased regulatory requirements. In addition to operating the various solid waste programs, the Division is currently involved in planning for closure of existing facilities, expansion and construction of new facilities, as well as the financing of these activities.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Deputy Director Public Works/Solid Waste	1	1	1	1
Solid Waste Manager	1	1	2	2
Integrated Waste Program Manager	1	1	0	0
Environmental Resource Manager	0	0	1	1
Environmental Permit Compliance Specialist	1	1	0	0
Staff Services Analyst I/II	1	1	1	1
Solid Waste Supervisor	0	0	4	4
Landfill Supervisor	4	4	0	0
Solid Waste Equipment Operator	0	0	14	14
Landfill Equipment Operator	14	14	0	0
Solid Waste Maintenance Worker I/II	0	0	18	18
Heavy Equipment Mechanic	***0***	***0***	***0***	***1***
Land Maintenance Worker I/II	18	18	0	0
Accounting Technician	1	1	1	1
Account Clerk III	1	1	1	1
Solid Waste Scale House Attendant	0	0	3	3
Solid Waste Scale House Attendant VS	0	0	2	2
Landfill Scale House Attendant	3	3	0	0
Landfill Scale House Attendant VS	2	2	0	0
TOTAL FULL-TIME & VS	48	48	48	49
CONTRACT EMPLOYEES				
Recycling Market Development Zone Specialist	1	1	0	0
TOTAL CONTRACT EMPLOYEES	1	1	0	0
TOTAL FULL-TIME & VS AND CONTRACT EMPLOYEES	49	49	48	49
Extra Help				
EH Solid Waste Supervisor	0.00	0.00	0.50	0.50
EH Solid Waste Equipment Operator	1.00	0.50	0.50	0.50
EH Scale House Attendant	0.50	0.50	0.50	0.50
EH Solid Waste Maintenance Worker I/II	3.00	2.00	2.00	2.00
EH Laborer	4.00	5.25	5.25	5.25

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
TOTAL FTE	8.50	8.25	8.75	8.75
TOTAL BUDGETED/APPROVED	53.50	57.25	57.75	57.75

On February 13, 2007 (Mid Year), one (1) Integrated Waste Program Manager (Position #16) was changed to Solid Waste Manager, four (4) Landfill Supervisor (Position #3, 4, 13, 43) were changed to Solid Waste Supervisor, fourteen (14) Landfill Equipment Operator (Position #6, 7, 8, 9, 10, 17, 18, 19, 23, 28, 29, 41, 42, 45) were changed to Solid Waste Equipment Operator, eighteen (18) Land Maintenance Worker I/II (Position #1, 11, 12, 14, 15, 20, 21, 22, 30, 31, 32, 33, 39, 40, 46, 47, 48, 49) were changed to Solid Waste Maintenance Worker I/II, and five (5) Landfill Scale House Attendant (Position #5, 34, 36, 37, 44).

For FY 2007/08 the department requests to convert one (1) Environmental Permit Compliance Specialist (Position #50) to Environmental Resource Manager and delete one (1) Recycling Market Development Zone Specialist (Position #35).

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, and retirement rate adjustments based on the actuarial study.

At final budget, appropriations are increased for one (1) Heavy Equipment Mechanic I/II to help expedite repairs and decrease downtime of equipment.

SERVICES AND SUPPLIES

This category is increased overall based on Prof & Spec Services - Debt Administration Fees related to 2007 revenue bond sale. Rents and Leases-Equipment increased for equipment lease purchases and miscellaneous rentals. Maintenance-Equipment and Maintenance Equipment-Construction are increased due to higher per unit costs for fuel, labor and parts related to increased workload. Professional and Special Services increased due to growth in the quantities of materials processed under specialized recycling program contracts and increased annual contributions to landfill closure trust funds.

At final budget, appropriations were increased in Rents and Leases – Equipment for a vehicle needed to assist Heavy Equipment Mechanic I/II in job duties. Transportation and Travel is increased based on adjusted rates from Fleet Services. General Liability is increased based on a new Heavy Equipment Mechanic I/II.

OTHER CHARGES

Interest Expense and Principal Payments-Long-term Debt are established as a tracking mechanism to account for interest and principal payments for long-term debt related to 2007 Bond sale financing several capital improvement projects.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
88007	3 Computers	$10,000	$10,000	$10,000
88008	1 4 Wheel Drive Extended Cab Pickup	27,000	27,000	27,000
88009	1 4 Wheel Drive Extended Cab Pickup	27,000	27,000	27,000
88010	Flood Light	20,000	20,000	20,000
88018	1 Copier	11,000	11,000	11,000
88019	1 Laser Printer	3,200	3,200	3,200
88020	Construction Level	5,000	5,000	5,000
TOTAL		$103,200	$103,200	$103,200

Computers, Copier, and Printer are requested to replace obsolete equipment. Pickups, Flood Light, and Level purchases are authorized by the Solid Waste Governing Board as part of a 2005 comprehensive financial review and plan.

REVENUE

This category is increased overall based on projected proceeds of the bond sale to occur in 2007. Sanitation Services-Landfill is increased based on increased tipping fees. Interest is increased for funds on deposit.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$54,284	***$30,720***				***$85,004***	

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2007-2008

County Budget Form
Schedule 11
Final

Fund Title: Castle Airport
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2005-2006 (2)	Actual 2006-2007 (3)	Proposed Estimates 2007-2008 (4)	Approved Estimates 2007-2008 (5)
Operating income:				
Charges for services	1,739,996	1,899,666	2,497,348	2,486,348
Total operating income	1,739,996	1,899,666	2,497,348	2,486,348
Operating expenses:				
Salaries and employee benefits	688,364	748,047	987,590	991,489
Services and supplies	959,934	1,947,455	1,796,877	1,947,308
Depreciation and amortization	217,797	217,797	217,797	217,797
Total operating expenses	1,866,095	2,913,299	3,002,264	3,156,594
Net operating income (Loss)	(126,099)	(1,013,633)	(504,916)	(670,246)
Non-operating revenues:				
Use of money and property	36,142	32,692	8,000	20,000
Aid from other gov't agencies	2,148,650	605,731	853,910	1,226,864
Sale of fixed assets	0	967,629	0	0
Other revenue	0	96,652	27,500	92,864
Transfers in	277,000	198,000	2,000,000	2,052,000
Total non-operating revenues	2,461,792	1,900,704	2,889,410	3,391,728
Non-operating expenses:				
Interest on notes and loans	5,259	0	100	100
Total non-operating expenses	5,259	0	100	100
Change in net assets	2,330,434	887,071	2,384,394	2,721,382
Long term debt payments	603	0	0	0
Fixed assets purchased/constructed	2,278,044	782,592	2,851,010	2,851,010
Net assets balance	11,335,967	12,223,038	14,607,432	14,944,420

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 2006-2007 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2007 is completed.

CASTLE AIRPORT 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 Department of Commerce, Aviation and Economic Development.

EXECUTIVE'S COMMENT

For FY 2007/08 the department is continuing work with the Master Developer Team to fully develop the potential of Castle Airport Aviation and Development Center.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Castle-Airport Manager	1	1	1	1
Castle-Administrative Services Manager	1	1	1	1
Staff Services Analyst I/II	***0***	***0***	***0***	***1***
Account Clerk III	1	1	1	1
Accounting Technician	0	1	1	1
Office Assistant III	0	0	1	1
Typist Clerk III	1	1	0	0
Building Maintenance Supervisor	1	1	1	1
Castle-Maintenance Electrician	1	2	2	2
Castle-Maintenance Worker	1	1	1	1
Grounds Maintenance Worker I/II	0	3	3	3
Castle Groundskeeper I/II	3	0	0	0
TOTAL FULL-TIME & VS	10	12	12	13
Extra Help				
EH Grounds Maintenance Worker	0.00	1.00	1.00	1.00
TOTAL FTE	0.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	10.00	13.00	13.00	14.00

On February 13, 2007 (Mid Year), one (1) Typist Clerk III (Position #18) was changed to Office Assistant 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, and retirement rate adjustments based on the actuarial study.

At final budget, adjustments were made to the Salary and Benefit accounts for addition of one (1) Staff Services Analyst I/II.

SERVICES AND SUPPLIES

This category is decreased overall. Professional and Special Services-Engineering are decreased based on reduction in services. Utilities are decreased based on projected rates. Maintenance-Structure, Improvements and Grounds decreased based on anticipated projects.

At final budget, appropriations were increased for Professional and Special Services – Engineering Services based on a multi year grant, Professional and Special Services increased based on contract year end balances, Advertising and Memberships are increased to set up advertising line item and for increased memberships respectfully. Insurance – Buildings and Content and Insurance – Other are decreased based on reduction in premiums.

OTHER CHARGES

This category is adjusted for interest expense.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
83600	Structures and Improvements	$2,000,000	$2,000,000	$2,000,000
85251	Dry Chemical Extinguisher and Striping	7,100	7,100	7,100
87040	Passenger Terminal	843,910	843,910	843,910
Total		$2,851,010	$2,851,010	$2,851,010

CAPITAL ASSETS (Continued)
Appropriation established for Structures and Improvements for tentative future Capital Improvement Project, for 500 pound dry chemical extinguisher system and striping for fire engine, and for possible passenger terminal project.

REVENUE
Revenue is increased overall for Other Financing Sources and Operating Transfers In based on potential future Capital Improvement projects and business operations.

At final budget, revenues in State Other and Operating Transfers In was increased based on current information and to balance budget unit. Federal Other was reduced to move funds to appropriate line item.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$3,899	***$150,431***				***$154,330***	***$491,318***

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2007-2008

County Budget Form
Schedule 11
Final

Fund Title: Countywide Transit
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2005-2006 (2)	Actual 2006-2007 (3)	Proposed Estimates 2007-2008 (4)	Approved Estimates 2007-2008 (5)
Operating income:				
Charges for services	941,256	967,603	1,100,000	1,100,000
Other operating revenues	38,980	56,480	47,000	47,000
Total operating income	980,236	1,024,083	1,147,000	1,147,000
Operating expenses:				
Salaries and employee benefits	360,893	397,804	494,013	494,013
Services and supplies	6,327,301	8,468,726	8,646,225	8,934,760
Depreciation and amortization	770,069	770,069	770,069	770,069
Total operating expenses	7,458,263	9,636,599	9,910,307	10,198,842
Net operating income (Loss)	(6,478,027)	(8,612,516)	(8,763,307)	(9,051,842)
Non-operating revenues:				
Taxes	3,462,804	3,946,869	6,027,181	5,887,276
Use of money and property	64,854	21,741	8,000	8,000
Aid from other gov't agencies	8,190,910	3,597,099	4,641,205	9,980,753
Other revenue	26,937	55,353	65,000	65,000
Transfers in	139,000	0	0	0
Total non-operating revenues	11,884,505	7,621,062	10,741,386	15,941,029
Non-operating expenses:				
Interest on notes and loans	85,182	75,160	102,178	102,178
Total non-operating expenses	85,182	75,160	102,178	102,178
Change in net assets	5,321,296	(1,066,614)	1,875,901	6,787,009
Long term debt payments	197,422	204,214	214,322	214,322
Fixed assets purchased/constructed	5,744,526	1,691,339	2,447,500	2,447,500
Net assets balance	10,886,846	9,820,232	11,696,133	16,607,241

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 2006-2007 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2007 is completed.

COUNTYWIDE TRANSIT

BUDGET UNIT 75300

During FY 1994/95, a Joint Powers Authority (JPA) was established for the purpose of operating a single public transit system throughout the County. The Transit 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 (Merced CITY Shuttle) and the City of Los Banos. The new consolidated system is called "The Bus" - Merced County Transit.

The system operates a total of 67 buses on 17 fixed routes and 16 Dial-A-Ride runs on a Monday through Friday basis. Reduced service is provided on Saturdays. Annual rider-ship is approx. 1,000,000 one way trips Countywide. Annual operating mileage is 2.2 million miles and operating vehicle hours is expected to be 117,291 in FY 2007-2008.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Transportation Manager	1	1	1	1
Assistant Transportation Manager	1	1	1	1
Staff Services Analyst I/II	1	1	1	1
Equipment Service Worker	0	0	1	1
Program Assistant	2	2	2	2
TOTAL FULL-TIME & VS	5	5	6	6
Extra Help				
EH Program Assistant	0.50	0.50	0.50	0.50
TOTAL FTE	0.50	0.50	0.50	0.50
TOTAL BUDGETED/APPROVED	5.50	5.50	6.50	6.50

For FY 2007/08 the department requests to add one (1) Equipment Service Worker to maintain the Merced County Transit bus stops and information signs.

The salary and employee benefit accounts have been adjusted to reflect annual merit increases, employee bargaining unit agreements, unrepresented management adjustments and State requirements for Workers' Compensation charges.

SERVICES AND SUPPLIES

The Professional and Special Services account is increased based on higher Contracted Operator charges, increased bus hours of service, new bus stop amenities work, and a new system logo application to the existing bus fleet. Special Department Expense-Special Fund is established for FY 2007/08. Maintenance Equipment is increased due to increased service miles operated. The Fuel account is increased due to increased consumption and higher prices.

At final budget, appropriations for Maintenance – Equipment and Maintenance Equipment – Fuel were increased to cover projected increases in equipment maintenance and fuel based on additional buses for transit.

OTHER CHARGES

These accounts remain the same from FY 06/07 and are for interest and principle payments on the Transit Facility.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
88004	4 Compressed Natural Gas Busses	$1,540,000	$1,540,000	$1,540,000
88005	6 Paratransit Busses	690,000	690,000	690,000

CAPITAL ASSETS(Continued)

		REQUESTED	RECOMMENDED	APPROVED
88034	25 Bus Passenger Shelters	137,500	137,500	137,500
88035	2 Bus Floor Hoists	80,000	80,000	80,000
TOTAL		$2,447,500	$2,447,500	$2,447,500

The department requests the acquisition of the following fixed assets: four (4) Compressed Natural Gas Busses and six (6) Paratransit Busses are to replace busses that are past their useful life; twenty-five (25) Bus Shelters that are for areas without existing shelters; and the two (2) Bus Floor Hoists are needed to maintain the busses.

REVENUE

Transit revenues are derived from Federal Transit operating and capital improvement grants; State Transit Assistance Funds; farebox revenue; advertising revenues; and Local Transportation Funds. The revenues are transit dedicated and match the operating and capital costs of the Merced County Transit system for FY 2007-2008.

At final budget, revenues in Federal Other were increased to support anticipated higher operation costs and encumbrances. Sales and Use Tax – Local Trans Fund was increased based on current information. Sales and Use Tax – Trans Assist were decreased based on actual receipts.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$288,535				***$288,535***	***$5,199,643***

COUNTY OF MERCED

State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2007-2008

Fund Title: Castle Sewer & Water
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2005-2006 (2)	Actual 2006-2007 (3)	Proposed Estimates 2007-2008 (4)	Approved Estimates 2007-2008 (5)
Operating income:				
Charges for services	0	0	361,922	587,058
Total operating income	0	0	361,922	587,058
Operating expenses:				
Salaries and employee benefits	0	0	93,773	0
Services and supplies	0	0	256,227	448,214
Total operating expenses	0	0	350,000	448,214
Net operating income (Loss)	0	0	11,922	138,844
Non-operating expenses:				
Interest on notes and loans			11,922	11,922
Total non-operating expenses	0	0	11,922	11,922
Change in net assets	0	0	0	126,922
Net assets balance		0	0	126,922

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 2006-2007 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2007 is completed.

CASTLE AIRPORT – WATER & SEWER SYSTEMS

BUDGET UNIT 75800

Castle Airport Aviation and Development Center, an operating division of the Department of Commerce, Aviation and Economic Development, was established in September 2000 to provide leadership and management for the operations of Castle Airport while working toward transfer of the property from the Air Force to the County. In December 2006, the property transferred and the County became responsible for the water and sewer systems at the facility. Budget Unit 75800 was established to provide a mechanism for tracking the related expense and revenue.

EXECUTIVE'S COMMENT

In FY 2007/08 the department will begin the management of a community water system for commercial and residential use. The department will also provide management and oversight for the Castle sewer system and discharge into the Atwater Wastewater Treatment Plant.

SALARIES AND EMPLOYEE BENEFITS

	2005/06 APPROVED	2006/07 APPROVED	2007/08 RECOMMENDED	2007/08 APPROVED
Water Systems Operator	0	0	1	0
TOTAL FULL-TIME & VS	0	0	1	0
TOTAL BUDGETED/APPROVED	0.00	0.00	1.00	0.00

For FY 2007/08 the department requests to add one (1) Water Systems Operator to perform water testing and related duties. This position is 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, and retirement rate adjustments based on the actuarial study.

At final budget, Salary and Benefit lines were adjusted to remove one (1) Water Systems Operator.

SERVICES AND SUPPLIES

This category was established to account for Communications, Insurance, Office Expense, Professional and Special Services, Utilities and other accounts needed in support of the program.

At final budget, appropriations were increased in Professional and Special Services to provide for water testing services and system.

OTHER CHARGES

This category was established for Interest Expense.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue category was established for Other Services-Connection Fees and Other Services-Service Charges through County Fee Ordinances.

At final budget, revenues were increased in Other Services – Other Charges based on current information and from revised fee ordinance.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($93,773)	*$191,987*				*$98,214*	*$225,136*

OTHER FUNCTIONS

COUNTY OF MERCED

State of California
Status of Expenditures From Bond Proceeds
For Fiscal Year 2007-2008

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, 2007 From Bond Proceeds (5)	Total Expenditures As Of June 30, 2007 From Other Sources (6)
1915 Act bonds					
Ashley Estates Fund	1,230,000	1,230,000	1,210,000	1,210,000	0
Planada Storm Drainage 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
Long Term Debt					
Juvenile Justice Facility Fund	15,705,000	15,705,000	22,768,496	15,705,000	7,063,496
Pension Obligation Bond Fund	63,070,000	63,070,000	63,070,000	63,070,000	0
Courthouse Facility Fund	10,200,000	10,200,000	26,065,328	10,200,000	13,641,086

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of County Budget
For the Fiscal Year 2007-2008

District Budget Form
Schedule 13
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2007	Cancellation Of Prior Year Reserves/ Designations	Estimated Additional Financing Sources	Total Available Financing	Estimated Financing Uses	Provisions For Reserves &/Or Designations (New or Incr.)	Total Financing Requirements
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Almond Estates Lt-Dr Zone 108	13,987	2,620	9,052	25,659	25,659		25,659
Almond Grove Dr Zone 204	8,433		2,233	10,666	9,610	1,056	10,666
Almond Meadows Dr Maint Zone 319	16,943		2,189	19,132	17,543	1,589	19,132
Almond Tree Estates Dr Zone 114	37,085		4,981	42,066	38,727	3,339	42,066
Almondwood Estates Lt-Dr Zone 203	16,345		1,929	18,274	16,664	1,610	18,274
American Heritage Dr Zone 323	19,076		4,104	23,180	21,922	1,258	23,180
Ashe Tract Lt Zone 218	3,759		3,005	6,764	5,958	806	6,764
Ashley Estates Dr Zone 116	22,433		3,127	25,560	22,400	3,160	25,560
Atwater Acres Lt-Dr Zone 212	31	125	367	523	523		523
B & B Rancheros Lt-Dr Zone 217	14,006	2,624	600	17,230	17,230		17,230
B & B Rancheros 2 Lt-Dr Zone 220	24,536		3,568	28,104	25,185	2,919	28,104
Beachwood Drive Lt Zone 221	29,790		36,620	66,410	63,395	3,015	66,410
Bispo Estates Lt-Dr Zone 234	19,239		6,461	25,700	25,034	666	25,700
Black Rascal Lt Zone 215	2,076		832	2,908	2,633	275	2,908
Blossom Street Lt Zone 402	36,862		12,170	49,032	47,169	1,863	49,032
Bridget Court Dr-Maint Zone 232	3,935		1,006	4,941	4,440	501	4,941
Bryant Meadows St Lt-Dr Zone 331	649		431	1,080	975	105	1,080
Buhach Park Est Lt-Dr Zone 226	15,008		2,020	17,028	15,320	1,708	17,028
Camden Pl Landscape Zone 117	4,419		1,773	6,192	6,121	71	6,192
Campus Park Landscape #267	66	9,961	9,098	19,125	19,125		19,125
Champagne Estates Dr Zone 231	15,897		2,325	18,222	16,484	1,738	18,222
Cotton Glen Estates Dr #421	6,250		11,910	18,160	12,900	5,260	18,160
Country Club Estates Zone 106	5,245	2,296	1,999	9,540	9,540		9,540
Country Club Place St Lt Zone 314	1,213	90	846	2,149	2,149		2,149
Country Living Est Lt-Dr Zone 240	17,135		3,951	21,086	20,762	324	21,086
Countrysides Estates Dr Zone 101	10,844		1,700	12,544	11,517	1,027	12,544
Totals	345,262	17,716	128,297	491,275	458,985	32,290	491,275

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of County Budget
For the Fiscal Year 2007-2008

District Budget Form
Schedule 13
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2007	Cancellation Of Prior Year Reserves/ Designations	Estimated Additional Financing Sources	Total Available Financing	Estimated Financing Uses	Provisions For Reserves &/Or Designations (New or Incr.)	Total Financing Requirements
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Totals Forward	345,262	17,716	128,297	491,275	458,985	32,290	491,275
Cowdenknowes Dr Zone 238	2,694		439	3,133	2,991	142	3,133
Cressey Lt Zone 201	2,717	180	2,646	5,543	5,543		5,543
CSA #1 Maint Revolving Fund			50,000	50,000	50,000		50,000
Cypress Est Dr & Maint Zone 254	4,444		1,760	6,204	4,841	1,363	6,204
Delhi Lt Zone 102	72,319		68,518	140,837	136,396	4,441	140,837
Denis Way Dr Zone 109	(430)	696	754	1,020	1,020		1,020
Easy Street Lt Zone 308	8,184		5,075	13,259	11,075	2,184	13,259
El Capitan & Hollywd Est Zone265	22,419		39,851	62,270	60,069	2,201	62,270
Elliott Estates Lt Zone 214	13,275		4,017	17,292	16,614	678	17,292
Elliott Manor Dr Zone 230	15,461	624	1,931	18,016	18,016		18,016
Esau Estates Lt-Dr Zone 243	10,749	1,226	1,945	13,920	13,920		13,920
Evergreen Place Dr Zone 256	21,698		3,259	24,957	21,420	3,537	24,957
Failte Meadows Sewage Zone 273			2,466	2,466		2,466	2,466
Fairway Estates St Lt Zone 107	857	18	1,157	2,032	2,032		2,032
Fleming Acres Lt-Dr Zone 227	15,542		2,677	18,219	17,103	1,116	18,219
Fleming Oaks Lt-Dr Zone 241	15,663	286	5,554	21,503	21,503		21,503
Forist Lane Lt Zone 244	1,003		563	1,566	1,401	165	1,566
Franklin Heights Lt-Dr Zone 228	36,257		4,170	40,427	37,626	2,801	40,427
Giesbrecht Street Lt Zone 271	338		20	358		358	358
Glen Meadows Lt-Dr Zone 255	12,277		5,044	17,321	13,880	3,441	17,321
Glenwood Est Lt-Dr Zone 229	13,896		1,476	15,372	14,584	788	15,372
Golden Bear Estates Zone 332	545	702	1,461	2,708	2,708		2,708
Golden Estates Dr Zone 205	3,082		8,487	11,569	10,714	855	11,569
Golf Road St Lt Zone 321	1,353	174	1,196	2,723	2,723		2,723
Green Lawns Lt Zone 219	791	276	1,440	2,507	2,507		2,507
Greenfield Brooks Lt & Dr Zone 252	28,903		7,779	36,682	32,842	3,840	36,682
Grove Storm Dr Zone 111	4,457		845	5,302	4,622	680	5,302
Totals	653,756	21,898	352,827	1,028,481	965,135	63,346	1,028,481

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of County Budget
For the Fiscal Year 2007-2008

District Budget Form
Schedule 13
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2007	Cancellation Of Prior Year Reserves/ Designations	Estimated Additional Financing Sources	Total Available Financing	Estimated Financing Uses	Provisions For Reserves &/Or Designations (New or Incr.)	Total Financing Requirements
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Totals Forward	653,756	21,898	352,827	1,028,481	965,135	63,346	1,028,481
Gurr Road Water Zone 245	274		171	445		445	445
Harmony Ranch Dr & Park Zone 121	127,127		60,732	187,859	151,843	36,016	187,859
Heavenly Acres 2 Lt-Dr Zone 209	3,229		1,589	4,818	4,702	116	4,818
Heavenly Acres 3 Lt-Dr Zone 210	6,979		3,756	10,735	10,712	23	10,735
Hillcrest Est Lt-Dr Zone 318	31,127		8,274	39,401	38,152	1,249	39,401
Hillside Estates Dr Zone 113	6,268		1,230	7,498	6,675	823	7,498
Hilmar Stevinson Park Zone 120	565		200	765		765	765
Hilmar-Irwin Lt Zone 100	57,331	2,372	45,251	104,954	104,954		104,954
Lakewood Est Lt-Dr Zone 301	13,166		2,007	15,173	13,949	1,224	15,173
La Paloma/Rolfe Estates Zone 266	2,698	5,458	4,738	12,894	12,894		12,894
Le Grand Lt Zone 310	18,817	20,535	16,338	55,690	55,690		55,690
Lewis Estates Dr Zone 103	21,538		710	22,248	20,627	1,621	22,248
Lexington Park Storm Dr Zone 422	3,106		75	3,181		3,181	3,181
Links Lt-Dr Zone 112	4,267		816	5,083	4,383	700	5,083
Marilyn Est Lt-Dr Zone 300	4,782		1,224	6,006	5,402	604	6,006
Meadowbrook Maint Zone 119	14,256		2,765	17,021	14,300	2,721	17,021
Miles Creek Est Dr Zone 326	22,178		3,210	25,388	22,564	2,824	25,388
Mission Trails Lt Zone 303	5,266		3,739	9,005	8,415	590	9,005
Monte Vista Landscaping Zone 333	365	8,325	5,650	14,340	14,340		14,340
Moran St Lt-Dr Zone 235	20,800		5,695	26,495	24,305	2,190	26,495
New Century Park Dr Zone 327	16,554		3,003	19,557	17,152	2,405	19,557
Nutcracker Terrace Lt-Dr Zone 239	25,438	491	3,737	29,666	29,666		29,666
Oleander Lt Zone 302	9,389		2,676	12,065	11,351	714	12,065
Palm Heights Dr Maint Zone 122	17,674		1,897	19,571	17,676	1,895	19,571
Parkway St Lt-Dr Lands Park Zone 423	8,426		2,000	10,426		10,426	10,426
Petaluma Street Lt Zone 125	517		8	525		525	525
Totals	1,095,893	59,079	534,318	1,689,290	1,554,887	134,403	1,689,290

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of County Budget
For the Fiscal Year 2007-2008

District Budget Form
Schedule 13
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2007	Cancellation Of Prior Year Reserves/ Designations	Estimated Additional Financing Sources	Total Available Financing	Estimated Financing Uses	Provisions For Reserves &/Or Designations (New or Incr.)	Total Financing Requirements
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Totals Forward	1,095,893	59,079	534,318	1,689,290	1,554,887	134,403	1,689,290
Planada Lt Zone 309	30,334	362	34,015	64,711	64,711		64,711
Planada Storm Dr Maint Zone 329	31,004		7,185	38,189	33,898	4,291	38,189
Pleasant Valley Lt & Dr Zone 259	8,679		3,321	12,000	11,856	144	12,000
Quail Hollow Landscape Zone 269	1,660	2,965	300	4,925	4,925		4,925
Ramos Road Lt Zone 405	720		697	1,417	1,365	52	1,417
Ranch Estates Lt-Dr Zone 237	14,512		3,222	17,734	16,936	798	17,734
Rancho Village Lt Zone 312	873	221	942	2,036	2,036		2,036
Riverbank Est Maint Zone 110	1,682		245	1,927	1,663	264	1,927
Riverview Lt-Dr Zone 115	15,560		3,926	19,486	17,638	1,848	19,486
Robinson Est Lt-Dr Zone 317	27,101		8,107	35,208	34,079	1,129	35,208
Rockwood Est Dr. & Maint Zone 262	2,639	153	5,193	7,985	7,985		7,985
Sahota Brother Clinton Zone 264	7,109		3,866	10,975	7,240	3,735	10,975
Salles Manor Lt Zone 213	1,683		1,093	2,776	2,528	248	2,776
San Luis Hills Lt & Dr Zone 413	21,698		8,663	30,361	24,815	5,546	30,361
San Luis Truck Plaza St Lt 411	8,599		2,306	10,905	10,396	509	10,905
Santa Fe Business Lt-Dr Zone 246	9,279	2,127	2,480	13,886	13,886		13,886
Santa Nella Lt Zone 400	50,623		29,979	80,602	76,973	3,629	80,602
Santa Nella Plaza Lt-Dr Zone 406	2,293		1,320	3,613	2,730	883	3,613
Santa Nella Road Zone 404	107,807		18,075	125,882	107,000	18,882	125,882
Santa Nella Village Dr Zone 407	29,788		5,349	35,137	29,175	5,962	35,137
Santa Nella Village Lndscp Zone 408	10,895		20,490	31,385	29,860	1,525	31,385
Santa Nella Village Rd Zone 410	33,723		6,808	40,531	35,274	5,257	40,531
Santa Nella Village Lndscp #414	2,562	7,975	350	10,887	10,887		10,887
Santa Rita Garden Dr Zone 208	9,687		2,813	12,500	11,054	1,446	12,500
Silva Meadows Lndscp & SWG 268	2,856	704	50	3,610	3,610		3,610
Snelling Lt Zone 105	6,428		3,509	9,937	9,595	342	9,937
Totals	1,535,687	73,586	708,622	2,317,895	2,127,002	190,893	2,317,895

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of County Budget
For the Fiscal Year 2007-2008

District Budget Form
Schedule 13
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2007	Cancellation Of Prior Year Reserves/ Designations	Estimated Additional Financing Sources	Total Available Financing	Estimated Financing Uses	Provisions For Reserves &/Or Designations (New or Incr.)	Total Financing Requirements
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Totals Forward	1,535,687	73,586	708,622	2,317,895	2,127,002	190,893	2,317,895
Sorrento Lt & Dr Zone 337	5,110		100	5,210		5,210	5,210
South Dos Palos Lt Zone 401	16,483		7,309	23,792	22,862	930	23,792
Stevinson Lt Zone 200	9,388		3,093	12,481	12,075	406	12,481
Stolle Acres Lt-Dr Zone 316	2,165		673	2,838	2,615	223	2,838
Stonemill Est Lt-Dr Zone 325	22,130		5,986	28,116	25,642	2,474	28,116
Sunrise Terrace Dr Zone 320	27,790		4,657	32,447	29,750	2,697	32,447
Taylor Estates Lt-Dr Zone 249	14,908		6,925	21,833	20,836	997	21,833
Terry Lt Zone 247	10		5	15		15	15
Texeira St Lt Zone 251	589	229	420	1,238	1,238		1,238
Tierra De Oro Maint Zone 124	1,079		908	1,987	1,421	566	1,987
Town & Country Dr Zone 206	26,173		2,963	29,136	26,771	2,365	29,136
Trovare St Lt & Dr Zone 330	2,315		2,409	4,724	3,296	1,428	4,724
Tumbleweed Est Lt-Dr Zone 236	10,109		1,711	11,820	11,068	752	11,820
Villa Cordoba Zone 123	4,303		3,105	7,408	4,307	3,101	7,408
Village Greens Lt-Dr Zone 250	40,392		13,321	53,713	49,163	4,550	53,713
West Hills Estates Lt-Dr Zone 313	9,500	600	2,336	12,436	12,436		12,436
Westwood Lt Zone 211	1,883		931	2,814	2,709	105	2,814
White Gate Estates Lt-Dr Zone 305	14,713		4,542	19,255	18,314	941	19,255
White Gate Farms #3 Lt Zone 306	12,459		2,797	15,256	13,846	1,410	15,256
White Gate Farms Dr Zone 307	14,551		2,047	16,598	15,943	655	16,598
Wickum Est Lt-Dr Zone 233	29,317		10,884	40,201	37,031	3,170	40,201
Wickum Lt Zone 216	639	19	903	1,561	1,561		1,561
Willow Crest Est Lt & Dr Zone 263	39,751		17,990	57,741	44,784	12,957	57,741
Winton Lt Zone 202	67,494	16,360	77,142	160,996	160,996		160,996
Winton Manor Dr Zone 207	24,246		3,186	27,432	23,751	3,681	27,432
Winton Meadows Dr Zone 242	25,309	382	4,651	30,342	30,342		30,342
Yosemite Meadows Lt-Dr Zone 311	12,688	1,681	2,891	17,260	17,260		17,260
Grand Total	1,971,181	92,857	892,507	2,956,545	2,717,019	239,526	2,956,545

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2007

District Budget Form
Schedule 14
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2007 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2007 Actual (6)
Almond Estates Lt-Dr Zone 108	18,856		4,869		13,987
Almond Grove Dr Zone 204	13,699		5,266		8,433
Almond Meadows Dr Maint Zone 319	26,433		9,490		16,943
Almond Tree Estates Dr Zone 114	60,474		23,389		37,085
Almondwood Estates Lt-Dr Zone 203	26,055		9,710		16,345
American Heritage Dr Zone 323	31,276		12,200		19,076
Ashe Tract Lt Zone 218	8,004		4,245		3,759
Ashley Estates Dr Zone 116	34,596		12,163		22,433
Atwater Acres Lt-Dr Zone 212	284		253		31
B & B Rancheros Lt-Dr Zone 217	23,325		9,319		14,006
B & B Rancheros 2 Lt-Dr Zone 220	41,525		16,989		24,536
Beachwood Drive Lt Zone 221	70,961		41,171		29,790
Bispo Estates Lt-Dr Zone 234	32,012		12,773		19,239
Black Rascal Lt Zone 215	3,944		1,868		2,076
Blossom Street Lt Zone 402	67,553		30,691		36,862
Bridget Court Dr-Maint Zone 232	6,267		2,332		3,935
Bryant Meadows St Lt-Dr Zone 331	1,169		520		649
Buhach Park Est Lt-Dr Zone 226	24,583		9,575		15,008
Camden Pl Landscape Zone 117	5,724		1,305		4,419
Campus Park Landscape #267	11,910		11,844		66
Champagne Estates Dr Zone 231	25,192		9,295		15,897
Cotton Glen Estates Dr #421	12,494		6,244		6,250
Country Club Estates Zone 106	9,314		4,069		5,245
Country Club Place St Lt Zone 314	2,228		1,015		1,213
Country Living Est Lt-Dr Zone 240	26,193		9,058		17,135
Countrysides Estates Dr Zone 101	17,447		6,603		10,844
Totals	601,518		256,256		345,262

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2007

District Budget Form
Schedule 14
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2007 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2007 Actual (6)
Totals Forward	601,518		256,256		345,262
Cowdenknowes Dr Zone 238	4,359		1,665		2,694
Cressey Lt Zone 201	4,804		2,087		2,717
CSA #1 Maint Revolving Fund					
Cypress Est Dr & Maint Zone 254	6,442		1,998		4,444
Delhi Lt Zone 102	150,351		78,032		72,319
Denis Way Dr Zone 109	266		696		(430)
Easy Street Lt Zone 308	15,092		6,908		8,184
El Capitan & Hollywd Est Zone265	31,651		9,232		22,419
Elliott Estates Lt Zone 214	22,520		9,245		13,275
Elliott Manor Dr Zone 230	26,196		10,735		15,461
Esau Estates Lt-Dr Zone 243	20,407		9,658		10,749
Evergreen Place Dr Zone 256	34,578		12,880		21,698
Failte Meadows Sewage Zone 273					
Fairway Estates St Lt Zone 107	2,010		1,153		857
Fleming Acres Lt-Dr Zone 227	26,951		11,409		15,542
Fleming Oaks Lt-Dr Zone 241	30,305		14,642		15,663
Forist Lane Lt Zone 244	1,711		708		1,003
Franklin Heights Lt-Dr Zone 228	52,128		15,871		36,257
Giesbrecht Street Lt Zone 271	338				338
Glen Meadows Lt-Dr Zone 255	23,122		10,845		12,277
Glenwood Est Lt-Dr Zone 229	21,074		7,178		13,896
Golden Bear Estates Zone 332	1,306		761		545
Golden Estates Dr Zone 205	4,611		1,529		3,082
Golf Road St Lt Zone 321	2,347		994		1,353
Green Lawns Lt Zone 219	2,764		1,973		791
Greenfield Brooks Lt & Dr Zone 252	42,753		13,850		28,903
Grove Storm Dr Zone 111	7,087		2,630		4,457
Totals	1,136,691		482,935		653,756

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2007

District Budget Form
Schedule 14
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2007 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2007 Actual (6)
Totals Forward	1,136,691		482,935		653,756
Gurr Road Water Zone 245	10,323		10,049		274
Harmony Ranch Dr & Park Zone 121	216,351		89,224		127,127
Heavenly Acres 2 Lt-Dr Zone 209	5,891		2,662		3,229
Heavenly Acres 3 Lt-Dr Zone 210	13,656		6,677		6,979
Hillcrest Est Lt-Dr Zone 318	43,021		11,894		31,127
Hillside Estates Dr Zone 113	9,678		3,410		6,268
Hilmar Stevinson Park Zone 120	14,242		13,677		565
Hilmar-Irwin Lt Zone 100	137,439		80,108		57,331
Lakewood Est Lt-Dr Zone 301	20,047		6,881		13,166
La Paloma/Rolfe Estates Zone 266	13,046		10,348		2,698
Le Grand Lt Zone 310	46,100		27,283		18,817
Lewis Estates Dr Zone 103	52,928		31,390		21,538
Lexington Park Storm Dr Zone 422	3,106				3,106
Links Lt-Dr Zone 112	6,935		2,668		4,267
Marilyn Est Lt-Dr Zone 300	7,596		2,814		4,782
Meadowbrook Maint Zone 119	21,621		7,365		14,256
Miles Creek Est Dr Zone 326	35,489		13,311		22,178
Mission Trails Lt Zone 303	9,670		4,404		5,266
Monte Vista Landscaping Zone 333	14,912		14,547		365
Moran St Lt-Dr Zone 235	29,969		9,169		20,800
New Century Park Dr Zone 327	24,961		8,407		16,554
Nutcracker Terrace Lt-Dr Zone 239	38,575		13,137		25,438
Oleander Lt Zone 302	16,594		7,205		9,389
Palm Heights Dr Maint Zone 122	19,523		1,849		17,674
Parkway St Lt-Dr Lands Park Zone 423	233,622		225,196		8,426
Petaluma Street Lt Zone 125	517				517
Totals	2,182,503		1,086,610		1,095,893

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2007

District Budget Form
Schedule 14
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2007 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2007 Actual (6)
Totals Forward	2,182,503		1,086,610		1,095,893
Planada Lt Zone 309	69,885		39,551		30,334
Planada Storm Dr Maint Zone 329	47,156		16,152		31,004
Pleasant Valley Lt & Dr Zone 259	13,869		5,190		8,679
Quail Hollow Landscape Zone 269	24,982		23,322		1,660
Ramos Road Lt Zone 405	1,382		662		720
Ranch Estates Lt-Dr Zone 237	21,481		6,969		14,512
Rancho Village Lt Zone 312	1,988		1,115		873
Riverbank Est Maint Zone 110	2,647		965		1,682
Riverview Lt-Dr Zone 115	22,469		6,909		15,560
Robinson Est Lt-Dr Zone 317	40,045		12,944		27,101
Rockwood Est Dr. & Maint Zone 262	6,887		4,248		2,639
Sahota Brother Clinton Zone 264	12,080		4,971		7,109
Salles Manor Lt Zone 213	3,224		1,541		1,683
San Luis Hills Lt & Dr Zone 413	30,979		9,281		21,698
San Luis Truck Plaza St Lt 411	13,874		5,275		8,599
Santa Fe Business Lt-Dr Zone 246	18,357		9,078		9,279
Santa Nella Lt Zone 400	90,607		39,984		50,623
Santa Nella Plaza Lt-Dr Zone 406	3,625		1,332		2,293
Santa Nella Road Zone 404	226,642		118,835		107,807
Santa Nella Village Dr Zone 407	46,338		16,550		29,788
Santa Nella Village Lndscp Zone 408	35,394		24,499		10,895
Santa Nella Village Rd Zone 410	62,173		28,450		33,723
Santa Nella Village Lndscp #414	73,092		70,530		2,562
Santa Rita Garden Dr Zone 208	16,083		6,396		9,687
Silva Meadows Lndscp & SWG 268	25,440		22,584		2,856
Snelling Lt Zone 105	12,430		6,002		6,428
Totals	3,105,632		1,569,945		1,535,687

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2007

District Budget Form
Schedule 14
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2007 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2007 Actual (6)
Totals Forward	3,105,632		1,569,945		1,535,687
Sorrento Lt & Dr Zone 337	5,110				5,110
South Dos Palos Lt Zone 401	30,254		13,771		16,483
Stevinson Lt Zone 200	16,694		7,306		9,388
Stolle Acres Lt-Dr Zone 316	2,901		736		2,165
Stonemill Est Lt-Dr Zone 325	30,445		8,315		22,130
Sunrise Terrace Dr Zone 320	50,281		22,491		27,790
Taylor Estates Lt-Dr Zone 249	24,006		9,098		14,908
Terry Lt Zone 247	345		335		10
Texeira St Lt Zone 251	1,395		806		589
Tierra De Oro Maint Zone 124	1,087		8		1,079
Town & Country Dr Zone 206	40,057		13,884		26,173
Trovare St Lt & Dr Zone 330	3,587		1,272		2,315
Tumbleweed Est Lt-Dr Zone 236	14,754		4,645		10,109
Villa Cordoba Zone 123	9,197		4,894		4,303
Village Greens Lt-Dr Zone 250	62,979		22,587		40,392
West Hills Estates Lt-Dr Zone 313	13,415		3,915		9,500
Westwood Lt Zone 211	3,570		1,687		1,883
White Gate Estates Lt-Dr Zone 305	22,051		7,338		14,713
White Gate Farms #3 Lt Zone 306	20,088		7,629		12,459
White Gate Farms Dr Zone 307	23,771		9,220		14,551
Wickum Est Lt-Dr Zone 233	52,266		22,949		29,317
Wickum Lt Zone 216	1,264		625		639
Willow Crest Est Lt & Dr Zone 263	72,388		32,637		39,751
Winton Lt Zone 202	161,300		93,806		67,494
Winton Manor Dr Zone 207	38,423		14,177		24,246
Winton Meadows Dr Zone 242	41,322		16,013		25,309
Yosemite Meadows Lt-Dr Zone 311	17,776		5,088		12,688
Grand Total	3,866,358		1,895,177		1,971,181

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Details of Provisions For Reserves/Designations
(With Supplemental Data Affecting Reserve/Designation Totals)
For the Fiscal Year 2007-2008

District Budget Form
Schedule 15
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2007 (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 Governing Board (4)	Recommended (5)	Approved/ Adopted By The Governing Board (6)		
Almond Estates Lt-Dr Zone 108	4,869	2,620	2,620			2,249	8814
Almond Grove Dr Zone 204	5,266			1,056	1,056	6,322	9009
Almond Meadows Dr Maint Zone 319	9,490			1,589	1,589	11,079	8815
Almond Tree Estates Dr Zone 114	23,389			3,339	3,339	26,728	8859
Almondwood Estates Lt-Dr Zone 203	9,710			1,610	1,610	11,320	9001
American Heritage Dr Zone 323	12,200			1,258	1,258	13,458	8811
Ashe Tract Lt Zone 218	4,245			806	806	5,051	8301
Ashley Estates Dr Zone 116	12,163			3,160	3,160	15,323	8858
Atwater Acres Lt-Dr Zone 212	253	125	125			128	9002
B & B Rancheros Lt-Dr Zone 217	9,319	2,624	2,624			6,695	9004
B & B Rancheros 2 Lt-Dr Zone 220	16,989			2,919	2,919	19,908	9003
Beachwood Drive Lt Zone 221	41,171			3,015	3,015	44,186	8303
Bispo Estates Lt-Dr Zone 234	12,773			666	666	13,439	8817
Black Rascal Lt Zone 215	1,868			275	275	2,143	9005
Blossom Street Lt Zone 402	30,691			1,863	1,863	32,554	8305
Bridget Court Dr-Maint Zone 232	2,332			501	501	2,833	8818
Bryant Meadows St Lt-Dr Zone 331	520			105	105	625	8887
Buhach Park Est Lt-Dr Zone 226	9,575			1,708	1,708	11,283	8820
Camden Pl Landscape Zone 117	1,305			71	71	1,376	8855
Campus Park Landscape #267	11,844	9,961	9,961			1,883	8894
Champagne Estates Dr Zone 231	9,295			1,738	1,738	11,033	8823
Cotton Glen Estates Dr #421	6,244			5,260	5,260	11,504	8895
Country Club Estates Zone 106	4,069	2,296	2,296			1,773	8821
Country Club Place St Lt Zone 314	1,015	90	90			925	8822
Country Living Est Lt-Dr Zone 240	9,058			324	324	9,382	8813
Countrysides Estates Dr Zone 101	6,603			1,027	1,027	7,630	9008
Totals	256,256	17,716	17,716	32,290	32,290	270,830	

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Details of Provisions For Reserves/Designations
(With Supplemental Data Affecting Reserve/Designation Totals)
For the Fiscal Year 2007-2008

District Budget Form
Schedule 15
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2007 (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 Governing Board (4)	Recommended (5)	Approved/ Adopted By The Governing Board (6)		
Totals Forward	256,256	17,716	17,716	32,290	32,290	270,830	
Cowdenknowes Dr Zone 238	1,665			142	142	1,807	8816
Cressey Lt Zone 201	2,087	180	180			1,907	9010
CSA #1 Maint Revolving Fund							8201
Cypress Est Dr & Maint Zone 254	1,998			1,363	1,363	3,361	8883
Delhi Lt Zone 102	78,032			4,441	4,441	82,473	9020
Denis Way Dr Zone 109	696	696	696				8834
Easy Street Lt Zone 308	6,908			2,184	2,184	9,092	9030
El Capitan & Hollywd Est Zone265	9,232			2,201	2,201	11,433	8884
Elliott Estates Lt Zone 214	9,245			678	678	9,923	9021
Elliott Manor Dr Zone 230	10,735	624	624			10,111	8824
Esau Estates Lt-Dr Zone 243	9,658	1,226	1,226			8,432	8833
Evergreen Place Dr Zone 256	12,880			3,537	3,537	16,417	8866
Failte Meadows Sewage Zone 273				2,466	2,466	2,466	8901
Fairway Estates St Lt Zone 107	1,153	18	18			1,135	8826
Fleming Acres Lt-Dr Zone 227	11,409			1,116	1,116	12,525	8825
Fleming Oaks Lt-Dr Zone 241	14,642	286	286			14,356	8828
Forist Lane Lt Zone 244	708			165	165	873	8832
Franklin Heights Lt-Dr Zone 228	15,871			2,801	2,801	18,672	8827
Giesbrecht Street Lt Zone 271				358	358	358	8900
Glen Meadows Lt-Dr Zone 255	10,845			3,441	3,441	14,286	8873
Glenwood Est Lt-Dr Zone 229	7,178			788	788	7,966	8829
Golden Bear Estates Zone 332	761	702	702			59	8890
Golden Estates Dr Zone 205	1,529			855	855	2,384	9032
Golf Road St Lt Zone 321	994	174	174			820	8830
Green Lawns Lt Zone 219	1,973	276	276			1,697	8307
Greenfield Brooks Lt & Dr Zone 252	13,850			3,840	3,840	17,690	8877
Grove Storm Dr Zone 111	2,630			680	680	3,310	8844
Totals	482,935	21,898	21,898	63,346	63,346	524,383	

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Details of Provisions For Reserves/Designations
(With Supplemental Data Affecting Reserve/Designation Totals)
For the Fiscal Year 2007-2008

District Budget Form
Schedule 15
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2007 (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 Governing Board (4)	Recommended (5)	Approved/ Adopted By The Governing Board (6)		
Totals Forward	482,935	21,898	21,898	63,346	63,346	524,383	
Gurr Road Water Zone 245	10,049			445	445	10,494	8819
Harmony Ranch Dr & Park Zone 121	89,224			36,016	36,016	125,240	8874
Heavenly Acres 2 Lt-Dr Zone 209	2,662			116	116	2,778	9025
Heavenly Acres 3 Lt-Dr Zone 210	6,677			23	23	6,700	9026
Hillcrest Est Lt-Dr Zone 318	11,894			1,249	1,249	13,143	8831
Hillside Estates Dr Zone 113	3,410			823	823	4,233	8870
Hilmar Stevinson Park Zone 120	13,677			765	765	14,442	8871
Hilmar-Irwin Lt Zone 100	80,108	2,372	2,372			77,736	8315
Lakewood Est Lt-Dr Zone 301	6,881			1,224	1,224	8,105	9031
La Paloma/Rolfe Estates Zone 266	10,348	5,458	5,458			4,890	8889
Le Grand Lt Zone 310	27,283	20,535	20,535			6,748	8330
Lewis Estates Dr Zone 103	31,390			1,621	1,621	33,011	9033
Lexington Park Storm Dr Zone 422				3,181	3,181	3,181	8898
Links Lt-Dr Zone 112	2,668			700	700	3,368	9028
Marilyn Est Lt-Dr Zone 300	2,814			604	604	3,418	9035
Meadowbrook Maint Zone 119	7,365			2,721	2,721	10,086	8872
Miles Creek Est Dr Zone 326	13,311			2,824	2,824	16,135	8867
Mission Trails Lt Zone 303	4,404			590	590	4,994	8333
Monte Vista Landscaping Zone 333	14,547	8,325	8,325			6,222	8888
Moran St Lt-Dr Zone 235	9,169			2,190	2,190	11,359	8835
New Century Park Dr Zone 327	8,407			2,405	2,405	10,812	8865
Nutcracker Terrace Lt-Dr Zone 239	13,137	491	491			12,646	8836
Oleander Lt Zone 302	7,205			714	714	7,919	8335
Palm Heights Dr Maint Zone 122	1,849			1,895	1,895	3,744	8875
Parkway St Lt-Dr Lands Park Zone 423	225,196			10,426	10,426	235,622	8896
Petaluma Street Lt Zone 125				525	525	525	8899
Totals	1,086,610	59,079	59,079	134,403	134,403	1,161,934	

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Details of Provisions For Reserves/Designations
(With Supplemental Data Affecting Reserve/Designation Totals)
For the Fiscal Year 2007-2008

District Budget Form
Schedule 15
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2007 (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 Governing Board (4)	Recommended (5)	Approved/ Adopted By The Governing Board (6)		
Totals Forward	1,086,610	59,079	59,079	134,403	134,403	1,161,934	
Planada Lt Zone 309	39,551	362	362			39,189	8340
Planada Storm Dr Maint Zone 329	16,152			4,291	4,291	20,443	8878
Pleasant Valley Lt & Dr Zone 259	5,190			144	144	5,334	8876
Quail Hollow Landscape Zone 269	23,322	2,965	2,965			20,357	8893
Ramos Road Lt Zone 405	662			52	52	714	8838
Ranch Estates Lt-Dr Zone 237	6,969			798	798	7,767	8839
Rancho Village Lt Zone 312	1,115	221	221			894	8840
Riverbank Est Maint Zone 110	965			264	264	1,229	8843
Riverview Lt-Dr Zone 115	6,909			1,848	1,848	8,757	8856
Robinson Est Lt-Dr Zone 317	12,944			1,129	1,129	14,073	8842
Rockwood Est Dr. & Maint Zone 262	4,248	153	153			4,095	8881
Sahota Brother Clinton Zone 264	4,971			3,735	3,735	8,706	8885
Salles Manor Lt Zone 213	1,541			248	248	1,789	9039
San Luis Hills Lt & Dr Zone 413	9,281			5,546	5,546	14,827	8880
San Luis Truck Plaza St Lt 411	5,275			509	509	5,784	8868
Santa Fe Business Lt-Dr Zone 246	9,078	2,127	2,127			6,951	8852
Santa Nella Lt Zone 400	39,984			3,629	3,629	43,613	8810
Santa Nella Plaza Lt-Dr Zone 406	1,332			883	883	2,215	9054
Santa Nella Road Zone 404	118,835			18,882	18,882	137,717	8812
Santa Nella Village Dr Zone 407	16,550			5,962	5,962	22,512	8860
Santa Nella Village Lndscp Zone 408	24,499			1,525	1,525	26,024	8861
Santa Nella Village Rd Zone 410	28,450			5,257	5,257	33,707	8863
Santa Nella Village Lndscp #414	70,530	7,975	7,975			62,555	8897
Santa Rita Garden Dr Zone 208	6,396			1,446	1,446	7,842	9038
Silva Meadows Lndscp & SWG 268	22,584	704	704			21,880	8892
Snelling Lt Zone 105	6,002			342	342	6,344	8350
Totals	1,569,945	73,586	73,586	190,893	190,893	1,687,252	

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Details of Provisions For Reserves/Designations
(With Supplemental Data Affecting Reserve/Designation Totals)
For the Fiscal Year 2007-2008

District Budget Form
Schedule 15
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2007 (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 Governing Board (4)	Recommended (5)	Approved/ Adopted By The Governing Board (6)		
Totals Forward	1,569,945	73,586	73,586	190,893	190,893	1,687,252	
Sorrento Lt & Dr Zone 337				5,210	5,210	5,210	8902
South Dos Palos Lt Zone 401	13,771			930	930	14,701	8360
Stevinson Lt Zone 200	7,306			406	406	7,712	9040
Stolle Acres Lt-Dr Zone 316	736			223	223	959	8847
Stonemill Est Lt-Dr Zone 325	8,315			2,474	2,474	10,789	8854
Sunrise Terrace Dr Zone 320	22,491			2,697	2,697	25,188	8846
Taylor Estates Lt-Dr Zone 249	9,098			997	997	10,095	9023
Terry Lt Zone 247	335			15	15	350	8841
Texeira St Lt Zone 251	806	229	229			577	8857
Tierra De Oro Maint Zone 124	8			566	566	574	8891
Town & Country Dr Zone 206	13,884			2,365	2,365	16,249	9150
Trovare St Lt & Dr Zone 330	1,272			1,428	1,428	2,700	8879
Tumbleweed Est Lt-Dr Zone 236	4,645			752	752	5,397	8848
Villa Cordoba Zone 123	4,894			3,101	3,101	7,995	8886
Village Greens Lt-Dr Zone 250	22,587			4,550	4,550	27,137	8853
West Hills Estates Lt-Dr Zone 313	3,915	600	600			3,315	8851
Westwood Lt Zone 211	1,687			105	105	1,792	8375
White Gate Estates Lt-Dr Zone 305	7,338			941	941	8,279	9053
White Gate Farms #3 Lt Zone 306	7,629			1,410	1,410	9,039	9051
White Gate Farms Dr Zone 307	9,220			655	655	9,875	9050
Wickum Est Lt-Dr Zone 233	22,949			3,170	3,170	26,119	8849
Wickum Lt Zone 216	625	19	19			606	9055
Willow Crest Est Lt & Dr Zone 263	32,637			12,957	12,957	45,594	8882
Winton Lt Zone 202	93,806	16,360	16,360			77,446	8370
Winton Manor Dr Zone 207	14,177			3,681	3,681	17,858	9060
Winton Meadows Dr Zone 242	16,013	382	382			15,631	8837
Yosemite Meadows Lt-Dr Zone 311	5,088	1,681	1,681			3,407	8850
Grand Total	1,895,177	92,857	92,857	239,526	239,526	2,041,846	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
ALMOND ESTATES LT-DR ZONE 108 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8814								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	736	925	460	460	
CHARGES FOR CURRENT SERVICES	8,638	8,603	8,592	8,592	
OTHER REVENUE	0	0	0	0	
TOTAL	9,374	9,528	9,052	9,052	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	9,063	13,079	23,599	23,599	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,060	2,060	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	9,063	13,079	25,659	25,659	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
ALMOND GROVE DR ZONE 204 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9009								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	408	595	173	173	
CHARGES FOR CURRENT SERVICES	2,182	2,061	2,060	2,060	
OTHER REVENUE	0	0	0	0	
TOTAL	2,590	2,656	2,233	2,233	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,952	1,600	7,426	7,426	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,184	2,184	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,952	1,600	9,610	9,610	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
ALMOND MEADOWS DR MAINT ZONE 319 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	793	1,170	350	350	
CHARGES FOR CURRENT SERVICES	1,839	1,839	1,839	1,839	
OTHER REVENUE	0	0	0	0	
TOTAL	2,632	3,009	2,189	2,189	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	519	1,420	13,300	13,300	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,243	4,243	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	519	1,420	17,543	17,543	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
ALMOND TREE ESTATES DR ZONE 114 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,859	2,671	500	500	
CHARGES FOR CURRENT SERVICES	4,534	4,481	4,481	4,481	
OTHER REVENUE	0	0	0	0	
TOTAL	6,393	7,152	4,981	4,981	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,172	3,812	31,300	31,300	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	7,427	7,427	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,172	3,812	38,727	38,727	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
ALMONDWOOD ESTATES LT-DR ZONE 203 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	788	1,150	300	300	
CHARGES FOR CURRENT SERVICES	1,630	1,630	1,629	1,629	
OTHER REVENUE	0	0	0	0	
TOTAL	2,418	2,780	1,929	1,929	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	557	1,171	12,532	12,532	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,132	4,132	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	557	1,171	16,664	16,664	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
AMERICAN HERITAGE DR ZONE 323 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8811								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	918	1,350	400	400	
CHARGES FOR CURRENT SERVICES	3,812	3,722	3,704	3,704	
OTHER REVENUE	0	0	0	0	
TOTAL	4,730	5,072	4,104	4,104	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,383	2,961	17,451	17,451	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,471	4,471	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,383	2,961	21,922	21,922	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
ASHE TRACT LT ZONE 218 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8301								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	213	329	100	100	
CHARGES FOR CURRENT SERVICES	2,905	2,905	2,905	2,905	
OTHER REVENUE	0	0	0	0	
TOTAL	3,118	3,234	3,005	3,005	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,510	2,357	4,517	4,517	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,441	1,441	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,510	2,357	5,958	5,958	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
ASHLEY ESTATES DR ZONE 116 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8858								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	998	1,502	250	250	
CHARGES FOR CURRENT SERVICES	2,929	2,877	2,877	2,877	
OTHER REVENUE	0	0	0	0	
TOTAL	3,927	4,379	3,127	3,127	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	651	1,369	15,200	15,200	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	7,200	7,200	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	651	1,369	22,400	22,400	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
ATWATER ACRES LT-DR ZONE 212 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9002								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	12	14	5	5	
CHARGES FOR CURRENT SERVICES	362	362	362	362	
OTHER REVENUE	0	0	0	0	
TOTAL	374	376	367	367	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	414	500	523	523	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	414	500	523	523	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
B & B RANCHEROS LT-DR ZONE 217 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9004								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	838	1,086	600	600	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	11	0	0	0	
TOTAL	849	1,086	600	600	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,147	2,171	15,942	15,942	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,288	1,288	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,147	2,171	17,230	17,230	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
B & B RANCHEROS 2 LT-DR ZONE 220 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,234	1,810	500	500	
CHARGES FOR CURRENT SERVICES	3,111	3,068	3,068	3,068	
OTHER REVENUE	8	0	0	0	
TOTAL	4,353	4,878	3,568	3,568	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,671	1,765	20,954	20,954	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,231	4,231	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,671	1,765	25,185	25,185	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
BEACHWOOD DRIVE LT ZONE 221 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8303								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,101	2,992	800	800	
CHARGES FOR CURRENT SERVICES	35,850	35,185	35,820	35,820	
OTHER REVENUE	0	0	0	0	
TOTAL	37,951	38,177	36,620	36,620	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	32,684	35,626	54,329	54,329	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	9,066	9,066	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	32,684	35,626	63,395	63,395	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
BISPO ESTATES LT-DR ZONE 234 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8817								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	980	1,365	500	500	
CHARGES FOR CURRENT SERVICES	5,047	5,961	5,961	5,961	
OTHER REVENUE	0	0	0	0	
TOTAL	6,027	7,326	6,461	6,461	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,554	5,070	19,379	19,379	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,655	5,655	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	4,554	5,070	25,034	25,034	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
BLACK RASCAL LT ZONE 215 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9005								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	116	171	45	45	
CHARGES FOR CURRENT SERVICES	787	787	787	787	
OTHER REVENUE	0	0	0	0	
TOTAL	903	958	832	832	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	600	682	1,758	1,758	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	875	875	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	600	682	2,633	2,633	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
BLOSSOM STREET LT ZONE 402 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8305								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,925	2,984	500	500	
CHARGES FOR CURRENT SERVICES	15,668	11,029	11,670	11,670	
OTHER REVENUE	6,218	2,533	0	0	
TOTAL	23,811	16,546	12,170	12,170	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	9,843	11,685	34,835	34,835	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	12,334	12,334	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	9,843	11,685	47,169	47,169	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
BRIDGET COURT DR-MAINT ZONE 232 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	215	271	80	80	
CHARGES FOR CURRENT SERVICES	1,409	926	926	926	
OTHER REVENUE	0	0	0	0	
TOTAL	1,624	1,197	1,006	1,006	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,835	696	4,400	4,400	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	40	40	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,835	696	4,440	4,440	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
BRYANT MEADOWS LT & DR ZONE 331 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8887								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	37	46	15	15	
CHARGES FOR CURRENT SERVICES	0	416	416	416	
OTHER REVENUE	0	0	0	0	
TOTAL	37	462	431	431	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	315	287	500	500	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	475	475	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	315	287	975	975	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
BUHACH PARK EST LT-DR ZONE 226 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8820								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	740	1,076	300	300	
CHARGES FOR CURRENT SERVICES	1,810	1,720	1,720	1,720	
OTHER REVENUE	7	0	0	0	
TOTAL	2,557	2,796	2,020	2,020	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,016	1,076	12,320	12,320	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,000	3,000	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,016	1,076	15,320	15,320	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
CAMDEN PL LANDSCAPE ZONE 117 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	193	259	127	127	
CHARGES FOR CURRENT SERVICES	1,670	1,646	1,646	1,646	
OTHER REVENUE	0	0	0	0	
TOTAL	1,863	1,905	1,773	1,773	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,855	2,110	4,802	4,802	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,319	1,319	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,855	2,110	6,121	6,121	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
CAMPUS PARK LM ZONE 267 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8894								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	458	614	50	50	
CHARGES FOR CURRENT SERVICES	0	4,985	9,048	9,048	
OTHER REVENUE	18,040	0	0	0	
TOTAL	18,498	5,599	9,098	9,098	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,883	10,304	13,500	13,500	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,625	5,625	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,883	10,304	19,125	19,125	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
CHAMPAGNE ESTATES DR ZONE 231 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8823								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	758	1,105	300	300	
CHARGES FOR CURRENT SERVICES	2,053	2,025	2,025	2,025	
OTHER REVENUE	0	0	0	0	
TOTAL	2,811	3,130	2,325	2,325	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	937	1,443	12,060	12,060	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,424	4,424	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	937	1,443	16,484	16,484	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
COTTON GLEN EST DR ZONE 421 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8895								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	125	400	10	10	
CHARGES FOR CURRENT SERVICES	0	0	11,900	11,900	
OTHER REVENUE	6,020	5,950	0	0	
TOTAL	6,145	6,350	11,910	11,910	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	6,700	6,700	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	6,200	6,200	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	12,900	12,900	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
COUNTRY CLUB ESTATES ZONE 106 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8821								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	377	469	200	200	
CHARGES FOR CURRENT SERVICES	1,838	1,799	1,799	1,799	
OTHER REVENUE	0	0	0	0	
TOTAL	2,215	2,268	1,999	1,999	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,495	4,664	8,337	8,337	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,203	1,203	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,495	4,664	9,540	9,540	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
COUNTRY CLUB PLACE ST LT ZONE 314 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	76	102	40	40	
CHARGES FOR CURRENT SERVICES	806	806	806	806	
OTHER REVENUE	0	0	0	0	
TOTAL	882	908	846	846	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	775	986	1,857	1,857	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	292	292	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	775	986	2,149	2,149	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
COUNTRY LIVING EST LT-DR ZONE 240 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	817	1,173	400	400	
CHARGES FOR CURRENT SERVICES	3,599	3,551	3,551	3,551	
OTHER REVENUE	0	0	0	0	
TOTAL	4,416	4,724	3,951	3,951	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,685	4,128	17,571	17,571	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,191	3,191	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,685	4,128	20,762	20,762	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
COUNTRYSIDES ESTATES DR ZONE 101 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	519	755	160	160	
CHARGES FOR CURRENT SERVICES	1,570	1,540	1,540	1,540	
OTHER REVENUE	0	0	0	0	
TOTAL	2,089	2,295	1,700	1,700	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,185	1,267	8,250	8,250	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,267	3,267	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,185	1,267	11,517	11,517	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
COWDENKNOWES DR ZONE 238 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8816								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	137	194	100	100	
CHARGES FOR CURRENT SERVICES	339	339	339	339	
OTHER REVENUE	0	0	0	0	
TOTAL	476	533	439	439	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	232	390	2,328	2,328	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	663	663	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	232	390	2,991	2,991	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

CRESSEY LT ZONE 201 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9010								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	178	219	149	149	
CHARGES FOR CURRENT SERVICES	2,524	2,498	2,497	2,497	
OTHER REVENUE	0	0	0	0	
TOTAL	2,702	2,717	2,646	2,646	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,711	3,403	5,281	5,281	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	262	262	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,711	3,403	5,543	5,543	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
CSA #1 MAINT REVOLVING FUND DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8201								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	0	0	0	0	
CHARGES FOR CURRENT SERVICES	27,986	42,259	50,000	50,000	
OTHER REVENUE	0	0	0	0	
TOTAL	27,986	42,259	50,000	50,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	27,987	42,259	50,000	50,000	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	27,987	42,259	50,000	50,000	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
CYPRESS EST DR & MAINT ZONE 254 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8883								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	140	257	10	10	
CHARGES FOR CURRENT SERVICES	1,775	1,725	1,750	1,750	
OTHER REVENUE	0	0	0	0	
TOTAL	1,915	1,982	1,760	1,760	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	285	620	3,227	3,227	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,614	1,614	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	285	620	4,841	4,841	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

DELHI LT ZONE 102 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9020								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	4,848	6,535	2,800	2,800	
CHARGES FOR CURRENT SERVICES	62,311	65,705	65,718	65,718	
OTHER REVENUE	0	0	0	0	
TOTAL	67,159	72,240	68,518	68,518	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	61,010	73,143	116,722	116,722	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	19,674	19,674	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	61,010	73,143	136,396	136,396	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

DENIS WAY DR ZONE 109 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8834								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	42	34	20	35	
CHARGES FOR CURRENT SERVICES	719	719	719	719	
OTHER REVENUE	0	0	0	0	
TOTAL	761	753	739	754	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	511	1,922	1,054	1,020	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	511	1,922	1,054	1,020	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

EASY STREET LT ZONE 308 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9030								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	365	598	100	100	
CHARGES FOR CURRENT SERVICES	5,050	4,975	4,975	4,975	
OTHER REVENUE	0	0	0	0	
TOTAL	5,415	5,573	5,075	5,075	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,617	3,096	6,375	6,375	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,700	4,700	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,617	3,096	11,075	11,075	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
EL CAPITAN & HOLLYWD EST ZONE 265 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,389	1,649	100	100	
CHARGES FOR CURRENT SERVICES	20,450	30,200	39,751	39,751	
OTHER REVENUE	3,505	0	0	0	
TOTAL	25,344	31,849	39,851	39,851	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,233	52,189	48,255	48,255	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	11,814	11,814	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	4,233	52,189	60,069	60,069	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
ELLIOTT ESTATES LT ZONE 214 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9021								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	680	990	250	250	
CHARGES FOR CURRENT SERVICES	3,857	3,947	3,767	3,767	
OTHER REVENUE	0	0	0	0	
TOTAL	4,537	4,937	4,017	4,017	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,200	3,782	12,758	12,758	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,856	3,856	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,200	3,782	16,614	16,614	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
ELLIOTT MANOR DR ZONE 230 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8824								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	865	1,200	350	350	
CHARGES FOR CURRENT SERVICES	1,517	1,581	1,581	1,581	
OTHER REVENUE	0	0	0	0	
TOTAL	2,382	2,781	1,931	1,931	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	427	3,406	14,400	14,400	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,616	3,616	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	427	3,406	18,016	18,016	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
ESAU ESTATES LT-DR ZONE 243 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8833								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	714	937	350	350	
CHARGES FOR CURRENT SERVICES	1,689	1,595	1,595	1,595	
OTHER REVENUE	2,483	0	0	0	
TOTAL	4,886	2,532	1,945	1,945	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,579	3,541	12,604	12,604	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,316	1,316	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,579	3,541	13,920	13,920	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
EVERGREEN PLACE DR ZONE 256 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	978	1,483	400	400	
CHARGES FOR CURRENT SERVICES	2,829	2,859	2,859	2,859	
OTHER REVENUE	0	0	0	0	
TOTAL	3,807	4,342	3,259	3,259	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	416	804	16,569	16,569	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,851	4,851	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	416	804	21,420	21,420	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
FAILTE MEADOWS SEWAGE ZONE 273 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8901								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	0	0	50	50	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	2,416	2,416	
TOTAL	0	0	2,466	2,466	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	0	0	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
FAIRWAY ESTATES ST LT ZONE 107 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	71	94	25	25	
CHARGES FOR CURRENT SERVICES	1,132	1,132	1,132	1,132	
OTHER REVENUE	0	0	0	0	
TOTAL	1,203	1,226	1,157	1,157	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,136	1,386	1,693	1,693	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	339	339	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,136	1,386	2,032	2,032	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
FLEMING ACRES LT-DR ZONE 227 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8825								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	865	1,208	350	350	
CHARGES FOR CURRENT SERVICES	2,128	2,328	2,327	2,327	
OTHER REVENUE	0	0	0	0	
TOTAL	2,993	3,536	2,677	2,677	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,682	3,159	14,543	14,543	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,560	2,560	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,682	3,159	17,103	17,103	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
FLEMING OAKS LT-DR ZONE 241 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8828								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	974	1,341	450	450	
CHARGES FOR CURRENT SERVICES	5,249	5,220	5,104	5,104	
OTHER REVENUE	0	0	0	0	
TOTAL	6,223	6,561	5,554	5,554	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,844	5,988	19,738	19,738	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,765	1,765	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	5,844	5,988	21,503	21,503	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

FORIST LANE LT ZONE 244 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8832								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	49	74	20	20	
CHARGES FOR CURRENT SERVICES	544	543	543	543	
OTHER REVENUE	0	0	0	0	
TOTAL	593	617	563	563	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	383	452	1,034	1,034	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	367	367	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	383	452	1,401	1,401	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
FRANKLIN HEIGHTS LT-DR ZONE 228 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,588	2,294	650	650	
CHARGES FOR CURRENT SERVICES	3,522	3,520	3,520	3,520	
OTHER REVENUE	0	0	0	0	
TOTAL	5,110	5,814	4,170	4,170	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,403	2,753	26,891	26,891	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	10,735	10,735	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,403	2,753	37,626	37,626	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
GIESBRECHT ST LT ZONE 271 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8900								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	0	4	20	20	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	334	0	0	
TOTAL	0	338	20	20	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	0	0	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
GLEN MEADOWS LT-DR ZONE 255 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8873								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	567	949	200	200	
CHARGES FOR CURRENT SERVICES	5,135	5,135	4,844	4,844	
OTHER REVENUE	2,434	0	0	0	
TOTAL	8,136	6,084	5,044	5,044	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,311	2,462	10,385	10,385	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,495	3,495	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,311	2,462	13,880	13,880	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
GLENNWOOD EST LT-DR ZONE 229 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8829								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	673	930	250	250	
CHARGES FOR CURRENT SERVICES	1,226	2,028	1,226	1,226	
OTHER REVENUE	0	0	0	0	
TOTAL	1,899	2,958	1,476	1,476	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,294	1,953	12,958	12,958	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,626	1,626	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,294	1,953	14,584	14,584	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
GOLDEN BEAR ESTATES ZONE 332 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8890								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	93	65	15	15	
CHARGES FOR CURRENT SERVICES	0	681	1,446	1,446	
OTHER REVENUE	0	0	0	0	
TOTAL	93	746	1,461	1,461	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,358	1,128	1,522	1,522	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,186	1,186	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,358	1,128	2,708	2,708	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
GOLDEN ESTATES DR ZONE 205 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9032								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	244	255	140	140	
CHARGES FOR CURRENT SERVICES	0	0	8,347	8,347	
OTHER REVENUE	0	0	0	0	
TOTAL	244	255	8,487	8,487	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,299	2,250	10,314	10,314	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	400	400	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,299	2,250	10,714	10,714	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
GOLF ROAD ST LT ZONE 321 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8830								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	86	108	50	50	
CHARGES FOR CURRENT SERVICES	1,174	1,146	1,146	1,146	
OTHER REVENUE	0	0	0	0	
TOTAL	1,260	1,254	1,196	1,196	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,162	1,480	2,530	2,530	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	193	193	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,162	1,480	2,723	2,723	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
GREEN LAWNS LT ZONE 219 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8307								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	75	120	30	30	
CHARGES FOR CURRENT SERVICES	2,232	1,410	1,410	1,410	
OTHER REVENUE	0	0	0	0	
TOTAL	2,307	1,530	1,440	1,440	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,849	1,631	2,303	2,303	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	204	204	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,849	1,631	2,507	2,507	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
GREENFIELD BROOKS LT & DR ZONE 252 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,208	1,751	400	400	
CHARGES FOR CURRENT SERVICES	7,496	11,876	7,379	7,379	
OTHER REVENUE	0	0	0	0	
TOTAL	8,704	13,627	7,779	7,779	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,143	8,946	25,212	25,212	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	7,630	7,630	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	5,143	8,946	32,842	32,842	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
GROVE STORM DR ZONE 111 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8844								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	201	305	40	40	
CHARGES FOR CURRENT SERVICES	853	805	805	805	
OTHER REVENUE	0	0	0	0	
TOTAL	1,054	1,110	845	845	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	305	431	3,425	3,425	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,197	1,197	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	305	431	4,622	4,622	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
GURR ROAD WATER ZONE 245 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8819								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	324	461	171	171	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	324	461	171	171	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	0	0	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	0	0	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
HARMONY RANCH DR & PARK ZONE 121 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8874								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	5,490	8,897	855	855	
CHARGES FOR CURRENT SERVICES	49,680	59,840	59,877	59,877	
OTHER REVENUE	0	0	0	0	
TOTAL	55,170	68,737	60,732	60,732	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	19,735	38,532	85,913	85,913	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	65,930	65,930	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	19,735	38,532	151,843	151,843	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
HEAVENLY ACRES 2 LT-DR ZONE 209 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9025								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	189	260	75	75	
CHARGES FOR CURRENT SERVICES	1,514	1,514	1,514	1,514	
OTHER REVENUE	0	0	0	0	
TOTAL	1,703	1,774	1,589	1,589	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,544	1,658	3,863	3,863	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	839	839	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,544	1,658	4,702	4,702	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
HEAVENLY ACRES 3 LT-DR ZONE 210 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9026								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	416	595	270	270	
CHARGES FOR CURRENT SERVICES	3,485	3,485	3,486	3,486	
OTHER REVENUE	0	0	0	0	
TOTAL	3,901	4,080	3,756	3,756	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,202	3,493	8,946	8,946	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,766	1,766	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,202	3,493	10,712	10,712	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
HILLCREST EST LT-DR ZONE 318 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8831								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,356	1,953	500	500	
CHARGES FOR CURRENT SERVICES	7,928	7,993	7,774	7,774	
OTHER REVENUE	9,176	0	0	0	
TOTAL	18,460	9,946	8,274	8,274	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	12,000	10,294	27,766	27,766	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	10,386	10,386	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	12,000	10,294	38,152	38,152	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
HILLSIDE ESTATES DR ZONE 113 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8870								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	279	421	50	50	
CHARGES FOR CURRENT SERVICES	1,180	1,180	1,180	1,180	
OTHER REVENUE	0	0	0	0	
TOTAL	1,459	1,601	1,230	1,230	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	514	778	4,600	4,600	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,075	2,075	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	514	778	6,675	6,675	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
HILMAR STEVINSON PARK ZONE 120 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	448	636	200	200	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	448	636	200	200	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	0	0	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
HILMAR-IRWIN LT ZONE 100 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8315								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	4,694	6,337	2,600	2,600	
CHARGES FOR CURRENT SERVICES	42,395	42,603	42,651	42,651	
OTHER REVENUE	0	572	0	0	
TOTAL	47,089	49,512	45,251	45,251	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	43,205	53,212	82,173	82,173	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	22,781	22,781	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	43,205	53,212	104,954	104,954	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
LA PALOMA/ROLFE EST ZONE 266 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8889								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	452	565	50	50	
CHARGES FOR CURRENT SERVICES	0	4,078	4,688	4,688	
OTHER REVENUE	0	0	0	0	
TOTAL	452	4,643	4,738	4,738	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,686	4,074	8,929	8,929	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,965	3,965	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,686	4,074	12,894	12,894	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
LAKEWOOD EST LT-DR ZONE 301 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	599	878	300	300	
CHARGES FOR CURRENT SERVICES	1,741	1,707	1,707	1,707	
OTHER REVENUE	0	0	0	0	
TOTAL	2,340	2,585	2,007	2,007	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	874	1,160	12,616	12,616	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,333	1,333	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	874	1,160	13,949	13,949	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

LE GRAND LT ZONE 310 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8330								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,298	3,056	1,200	1,200	
CHARGES FOR CURRENT SERVICES	15,304	15,202	15,138	15,138	
OTHER REVENUE	0	0	0	0	
TOTAL	17,602	18,258	16,338	16,338	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	16,245	41,426	44,223	44,223	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	11,467	11,467	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	16,245	41,426	55,690	55,690	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
LEWIS ESTATES DR ZONE 103 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9033								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,672	2,365	50	50	
CHARGES FOR CURRENT SERVICES	627	627	660	660	
OTHER REVENUE	0	0	0	0	
TOTAL	2,299	2,992	710	710	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	645	849	17,175	17,175	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,452	3,452	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	645	849	20,627	20,627	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
LEXINGTON PARK STORM DR ZONE 422 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8898								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	0	126	75	75	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	2,980	0	0	
TOTAL	0	3,106	75	75	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	0	0	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

LINKS LT-DR ZONE 112 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9028								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	195	296	75	75	
CHARGES FOR CURRENT SERVICES	787	741	741	741	
OTHER REVENUE	0	0	0	0	
TOTAL	982	1,037	816	816	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	275	303	3,249	3,249	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,134	1,134	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	275	303	4,383	4,383	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
MARILYN EST LT-DR ZONE 300 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9035								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	215	327	100	100	
CHARGES FOR CURRENT SERVICES	1,187	1,124	1,124	1,124	
OTHER REVENUE	0	0	0	0	
TOTAL	1,402	1,451	1,224	1,224	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	518	678	4,242	4,242	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,160	1,160	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	518	678	5,402	5,402	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
MEADOWBROOK MAINT ZONE 119 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8872								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	579	917	115	115	
CHARGES FOR CURRENT SERVICES	2,675	2,650	2,650	2,650	
OTHER REVENUE	0	0	0	0	
TOTAL	3,254	3,567	2,765	2,765	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	408	846	10,300	10,300	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,000	4,000	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	408	846	14,300	14,300	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
MILES CREEK EST DR ZONE 326 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8867								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,029	1,549	300	300	
CHARGES FOR CURRENT SERVICES	2,910	2,865	2,910	2,910	
OTHER REVENUE	0	0	0	0	
TOTAL	3,939	4,414	3,210	3,210	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	413	1,490	16,806	16,806	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,758	5,758	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	413	1,490	22,564	22,564	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
MISSION TRAILS LT ZONE 303 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8333								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	298	418	100	100	
CHARGES FOR CURRENT SERVICES	3,665	3,639	3,639	3,639	
OTHER REVENUE	0	0	0	0	
TOTAL	3,963	4,057	3,739	3,739	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,379	3,741	6,841	6,841	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,574	1,574	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,379	3,741	8,415	8,415	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
MONTE VISTA LANDSCAPING ZONE 333 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8888								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	604	804	200	200	
CHARGES FOR CURRENT SERVICES	0	0	5,450	5,450	
OTHER REVENUE	0	0	0	0	
TOTAL	604	804	5,650	5,650	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	4,245	7,500	7,500	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	6,840	6,840	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	4,245	14,340	14,340	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
MORAN ST LT-DR ZONE 235 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8835								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	915	1,300	400	400	
CHARGES FOR CURRENT SERVICES	2,752	5,210	5,295	5,295	
OTHER REVENUE	0	0	0	0	
TOTAL	3,667	6,510	5,695	5,695	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,008	3,766	19,030	19,030	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,275	5,275	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	4,008	3,766	24,305	24,305	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
NEW CENTURY PARK DR ZONE 327 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8865								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	693	1,083	220	220	
CHARGES FOR CURRENT SERVICES	2,783	2,783	2,783	2,783	
OTHER REVENUE	0	0	0	0	
TOTAL	3,476	3,866	3,003	3,003	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	424	1,460	11,458	11,458	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,694	5,694	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	424	1,460	17,152	17,152	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
NUTCRACKER TERRACE LT-DR ZONE 239 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,261	1,760	600	600	
CHARGES FOR CURRENT SERVICES	3,137	3,137	3,137	3,137	
OTHER REVENUE	0	0	0	0	
TOTAL	4,398	4,897	3,737	3,737	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,118	5,057	25,632	25,632	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,034	4,034	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,118	5,057	29,666	29,666	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

OLEANDER LT ZONE 302 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8335								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	505	721	200	200	
CHARGES FOR CURRENT SERVICES	2,502	2,476	2,476	2,476	
OTHER REVENUE	0	0	0	0	
TOTAL	3,007	3,197	2,676	2,676	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,924	2,392	9,576	9,576	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,775	1,775	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,924	2,392	11,351	11,351	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
PALM HEIGHTS DR MAINT ZONE 122 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	486	802	75	75	
CHARGES FOR CURRENT SERVICES	3,242	3,172	1,822	1,822	
OTHER REVENUE	0	0	0	0	
TOTAL	3,728	3,974	1,897	1,897	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	773	729	14,775	14,775	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,901	2,901	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	773	729	17,676	17,676	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
PARKWAY ST LT&DR LANDS PK ZONE 423 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8896								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,320	10,426	2,000	2,000	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	220,877	0	0	0	
TOTAL	223,197	10,426	2,000	2,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	0	0	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
PETALUMA ST LT ZONE 125 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8899								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	0	10	8	8	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	508	0	0	
TOTAL	0	518	8	8	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	0	0	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

PLANADA LT ZONE 309 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8340								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,161	3,022	650	650	
CHARGES FOR CURRENT SERVICES	33,352	33,908	33,365	33,365	
OTHER REVENUE	0	0	0	0	
TOTAL	35,513	36,930	34,015	34,015	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	31,572	35,688	48,757	48,757	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	15,954	15,954	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	31,572	35,688	64,711	64,711	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
PLANADA STORM DR MAINT ZONE 329 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,232	1,963	200	200	
CHARGES FOR CURRENT SERVICES	6,088	6,386	6,985	6,985	
OTHER REVENUE	0	0	0	0	
TOTAL	7,320	8,349	7,185	7,185	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,123	1,104	22,732	22,732	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	11,166	11,166	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,123	1,104	33,898	33,898	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
PLEASANT VALLEY LT & DR ZONE 259 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	477	672	250	250	
CHARGES FOR CURRENT SERVICES	3,072	3,071	3,071	3,071	
OTHER REVENUE	0	0	0	0	
TOTAL	3,549	3,743	3,321	3,321	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,763	4,483	9,772	9,772	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,084	2,084	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,763	4,483	11,856	11,856	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
QUAIL HOLLOW LANDSCAPE ZONE 269 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8893								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	597	1,117	300	300	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	15,160	0	0	0	
TOTAL	15,757	1,117	300	300	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	97	3,700	3,700	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,225	1,225	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	97	4,925	4,925	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
RAMOS ROAD LT ZONE 405 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8838								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	44	60	25	25	
CHARGES FOR CURRENT SERVICES	672	672	672	672	
OTHER REVENUE	0	0	0	0	
TOTAL	716	732	697	697	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	638	700	1,177	1,177	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	188	188	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	638	700	1,365	1,365	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
RANCH ESTATES LT-DR ZONE 237 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8839								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	689	949	300	300	
CHARGES FOR CURRENT SERVICES	2,828	2,828	2,922	2,922	
OTHER REVENUE	0	0	0	0	
TOTAL	3,517	3,777	3,222	3,222	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,848	2,818	15,448	15,448	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,488	1,488	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,848	2,818	16,936	16,936	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
RANCHO VILLAGE LT ZONE 312 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8840								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	71	89	10	10	
CHARGES FOR CURRENT SERVICES	958	932	932	932	
OTHER REVENUE	0	0	0	0	
TOTAL	1,029	1,021	942	942	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	968	1,188	1,860	1,860	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	176	176	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	968	1,188	2,036	2,036	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
RIVERBANK EST MAINT ZONE 110 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8843								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	76	114	20	20	
CHARGES FOR CURRENT SERVICES	270	225	225	225	
OTHER REVENUE	0	0	0	0	
TOTAL	346	339	245	245	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	64	97	1,215	1,215	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	448	448	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	64	97	1,663	1,663	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
RIVERVIEW LT-DR ZONE 115 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8856								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	667	971	330	330	
CHARGES FOR CURRENT SERVICES	4,122	3,596	3,596	3,596	
OTHER REVENUE	0	0	0	0	
TOTAL	4,789	4,567	3,926	3,926	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,139	3,652	14,468	14,468	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,170	3,170	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,139	3,652	17,638	17,638	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
ROBINSON EST LT-DR ZONE 317 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8842								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,232	1,763	600	600	
CHARGES FOR CURRENT SERVICES	7,575	7,540	7,507	7,507	
OTHER REVENUE	0	0	0	0	
TOTAL	8,807	9,303	8,107	8,107	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	6,361	7,419	27,999	27,999	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	6,080	6,080	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	6,361	7,419	34,079	34,079	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
ROCKWOOD EST DR & MAINT ZONE 262 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8881								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	226	310	125	125	
CHARGES FOR CURRENT SERVICES	5,069	4,354	5,068	5,068	
OTHER REVENUE	0	0	0	0	
TOTAL	5,295	4,664	5,193	5,193	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,861	4,731	7,258	7,258	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	727	727	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	4,861	4,731	7,985	7,985	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SAHOTA BROTHER CLINTON ST ZONE 264 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8885								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	213	454	75	75	
CHARGES FOR CURRENT SERVICES	3,135	3,281	3,791	3,791	
OTHER REVENUE	0	0	0	0	
TOTAL	3,348	3,735	3,866	3,866	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	5,519	5,519	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,721	1,721	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	7,240	7,240	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SALLES MANOR LT ZONE 213 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9039								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	93	133	50	50	
CHARGES FOR CURRENT SERVICES	956	1,130	1,043	1,043	
OTHER REVENUE	0	0	0	0	
TOTAL	1,049	1,263	1,093	1,093	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	943	976	2,063	2,063	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	465	465	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	943	976	2,528	2,528	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SAN LUIS HILLS LT & DR ZONE 413 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	737	1,230	350	350	
CHARGES FOR CURRENT SERVICES	8,574	8,665	8,313	8,313	
OTHER REVENUE	0	0	0	0	
TOTAL	9,311	9,895	8,663	8,663	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,988	3,828	14,069	14,069	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	10,746	10,746	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,988	3,828	24,815	24,815	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SAN LUIS TRUCK PLAZA ST LT 411 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8868								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	430	623	200	200	
CHARGES FOR CURRENT SERVICES	2,009	2,009	2,106	2,106	
OTHER REVENUE	0	0	0	0	
TOTAL	2,439	2,632	2,306	2,306	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,632	1,987	9,085	9,085	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,311	1,311	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,632	1,987	10,396	10,396	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SANTA FE BUSINESS LT-DR ZONE 246 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	660	876	300	300	
CHARGES FOR CURRENT SERVICES	2,449	2,180	2,180	2,180	
OTHER REVENUE	0	0	0	0	
TOTAL	3,109	3,056	2,480	2,480	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,726	5,065	11,831	11,831	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,055	2,055	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,726	5,065	13,886	13,886	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SANTA NELLA LT ZONE 400 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8810								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,263	3,879	800	800	
CHARGES FOR CURRENT SERVICES	28,612	28,438	29,179	29,179	
OTHER REVENUE	15,288	0	0	0	
TOTAL	46,163	32,317	29,979	29,979	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	21,931	27,798	55,112	55,112	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	21,861	21,861	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	21,931	27,798	76,973	76,973	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SANTA NELLA PLAZA LT-DR ZONE 406 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	72	141	20	20	
CHARGES FOR CURRENT SERVICES	1,125	800	1,300	1,300	
OTHER REVENUE	0	0	0	0	
TOTAL	1,197	941	1,320	1,320	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	64	97	1,415	1,415	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,315	1,315	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	64	97	2,730	2,730	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SANTA NELLA ROAD ZONE 404 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8812								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	6,498	9,775	2,500	2,500	
CHARGES FOR CURRENT SERVICES	15,975	15,725	15,575	15,575	
OTHER REVENUE	0	0	0	0	
TOTAL	22,473	25,500	18,075	18,075	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,364	2,810	72,000	72,000	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	35,000	35,000	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,364	2,810	107,000	107,000	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SANTA NELLA VILLAGE DR ZONE 407 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,188	1,942	300	300	
CHARGES FOR CURRENT SERVICES	5,162	5,049	5,049	5,049	
OTHER REVENUE	1,500	0	0	0	
TOTAL	7,850	6,991	5,349	5,349	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	435	657	19,675	19,675	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	9,500	9,500	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	435	657	29,175	29,175	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SANTA NELLA VILLAGE LNDSCP ZNE 408 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	848	1,456	80	80	
CHARGES FOR CURRENT SERVICES	20,995	20,410	20,410	20,410	
OTHER REVENUE	5,000	0	0	0	
TOTAL	26,843	21,866	20,490	20,490	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	19,278	19,842	27,360	27,360	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,500	2,500	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	19,278	19,842	29,860	29,860	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SANTA NELLA VILLAGE LNDSCPE 414 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8897								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	350	3,262	350	350	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	69,480	0	0	0	
TOTAL	69,830	3,262	350	350	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	6,100	6,100	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,787	4,787	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	10,887	10,887	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SANTA NELLA VILLAGE RD ZONE 410 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,571	2,609	500	500	
CHARGES FOR CURRENT SERVICES	6,449	6,308	6,308	6,308	
OTHER REVENUE	3,206	0	0	0	
TOTAL	11,226	8,917	6,808	6,808	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	747	487	20,250	20,250	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	15,024	15,024	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	747	487	35,274	35,274	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SANTA RITA GARDEN DR ZONE 208 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9038								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	483	685	225	225	
CHARGES FOR CURRENT SERVICES	2,683	2,588	2,588	2,588	
OTHER REVENUE	0	0	0	0	
TOTAL	3,166	3,273	2,813	2,813	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,575	577	10,094	10,094	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	960	960	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,575	577	11,054	11,054	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SILVA MEADOWS LNDSCPE & SWG 268 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8892								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	806	1,140	50	50	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	806	1,140	50	50	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	195	3,300	3,300	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	310	310	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	195	3,610	3,610	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

SNELLING LT ZONE 105 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8350								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	399	543	250	250	
CHARGES FOR CURRENT SERVICES	3,058	3,259	3,259	3,259	
OTHER REVENUE	0	0	0	0	
TOTAL	3,457	3,802	3,509	3,509	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,863	3,506	7,998	7,998	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,597	1,597	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,863	3,506	9,595	9,595	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SORRENTO LT & DR ZONE 337 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8902								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	0	0	100	100	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	5,110	0	0	
TOTAL	0	5,110	100	100	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	0	0	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SOUTH DOS PALOS LT ZONE 401 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	930	1,319	400	400	
CHARGES FOR CURRENT SERVICES	7,131	6,955	6,909	6,909	
OTHER REVENUE	0	0	0	0	
TOTAL	8,061	8,274	7,309	7,309	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	6,168	7,068	17,583	17,583	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,279	5,279	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	6,168	7,068	22,862	22,862	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
STEVINSON LT ZONE 200 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9040								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	526	735	300	300	
CHARGES FOR CURRENT SERVICES	2,851	2,793	2,793	2,793	
OTHER REVENUE	0	0	0	0	
TOTAL	3,377	3,528	3,093	3,093	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,343	3,057	9,333	9,333	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,742	2,742	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,343	3,057	12,075	12,075	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
STOLLE ACRES LT-DR ZONE 316 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8847								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	107	130	50	50	
CHARGES FOR CURRENT SERVICES	623	623	623	623	
OTHER REVENUE	0	0	0	0	
TOTAL	730	753	673	673	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	951	796	2,036	2,036	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	579	579	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	951	796	2,615	2,615	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
STONEMILL EST LT-DR ZONE 325 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8854								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	918	1,302	350	350	
CHARGES FOR CURRENT SERVICES	5,747	5,692	5,636	5,636	
OTHER REVENUE	0	0	0	0	
TOTAL	6,665	6,994	5,986	5,986	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,136	3,982	19,187	19,187	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	6,455	6,455	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	5,136	3,982	25,642	25,642	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SUNRISE TERRACE DR ZONE 320 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,535	2,190	600	600	
CHARGES FOR CURRENT SERVICES	4,123	4,057	4,057	4,057	
OTHER REVENUE	0	0	0	0	
TOTAL	5,658	6,247	4,657	4,657	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,239	3,549	23,880	23,880	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,870	5,870	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,239	3,549	29,750	29,750	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
TAYLOR ESTATES LT-DR ZONE 249 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9023								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	721	1,029	300	300	
CHARGES FOR CURRENT SERVICES	6,729	6,625	6,625	6,625	
OTHER REVENUE	0	0	0	0	
TOTAL	7,450	7,654	6,925	6,925	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	6,510	6,095	18,200	18,200	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,636	2,636	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	6,510	6,095	20,836	20,836	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

TERRY LT ZONE 247 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8841								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	11	15	5	5	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	11	15	5	5	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	0	0	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
TEXEIRA ST LT ZONE 251 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8857								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	49	65	30	30	
CHARGES FOR CURRENT SERVICES	439	293	390	390	
OTHER REVENUE	0	0	0	0	
TOTAL	488	358	420	420	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	373	472	962	962	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	276	276	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	373	472	1,238	1,238	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
TIERRA DE ORO MAINT ZONE 124 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8891								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	17	40	8	8	
CHARGES FOR CURRENT SERVICES	0	900	900	900	
OTHER REVENUE	0	0	0	0	
TOTAL	17	940	908	908	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	374	1,300	1,300	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	121	121	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	374	1,421	1,421	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
TOWN & COUNTY DR ZONE 206 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9150								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,293	1,758	500	500	
CHARGES FOR CURRENT SERVICES	2,483	2,463	2,463	2,463	
OTHER REVENUE	1,480	0	0	0	
TOTAL	5,256	4,221	2,963	2,963	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,371	1,857	20,939	20,939	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,832	5,832	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	4,371	1,857	26,771	26,771	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
TROVARE ST LT & DR ZONE 330 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8879								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	73	136	15	15	
CHARGES FOR CURRENT SERVICES	2,344	2,095	2,394	2,394	
OTHER REVENUE	0	0	0	0	
TOTAL	2,417	2,231	2,409	2,409	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,626	1,256	2,151	2,151	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,145	1,145	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,626	1,256	3,296	3,296	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
TUMBLEWEED EST LT-DR ZONE 236 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8848								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	450	651	250	250	
CHARGES FOR CURRENT SERVICES	1,548	1,548	1,461	1,461	
OTHER REVENUE	0	0	0	0	
TOTAL	1,998	2,199	1,711	1,711	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,261	1,324	9,437	9,437	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,631	1,631	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,261	1,324	11,068	11,068	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
VILLA CORDOBA MAINT ZONE 123 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8886								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	179	336	30	30	
CHARGES FOR CURRENT SERVICES	1,500	2,813	3,075	3,075	
OTHER REVENUE	0	0	0	0	
TOTAL	1,679	3,149	3,105	3,105	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	196	49	2,748	2,748	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,559	1,559	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	196	49	4,307	4,307	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
VILLAGE GREENS LT-DR ZONE 250 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8853								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,805	2,695	600	600	
CHARGES FOR CURRENT SERVICES	12,786	12,721	12,721	12,721	
OTHER REVENUE	151	0	0	0	
TOTAL	14,742	15,416	13,321	13,321	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	8,898	10,459	30,112	30,112	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	19,051	19,051	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	8,898	10,459	49,163	49,163	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
WEST HILLS ESTATES LT-DR ZONE 313 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8851								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	411	594	100	100	
CHARGES FOR CURRENT SERVICES	2,018	1,987	2,236	2,236	
OTHER REVENUE	0	0	0	0	
TOTAL	2,429	2,581	2,336	2,336	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	454	2,385	10,340	10,340	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,096	2,096	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	454	2,385	12,436	12,436	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

WESTWOOD LT ZONE 211 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8375								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	109	156	40	40	
CHARGES FOR CURRENT SERVICES	907	891	891	891	
OTHER REVENUE	0	0	0	0	
TOTAL	1,016	1,047	931	931	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	728	901	2,072	2,072	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	637	637	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	728	901	2,709	2,709	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
WHITE GATE ESTATES LT-DR ZONE 305 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	683	965	300	300	
CHARGES FOR CURRENT SERVICES	4,269	4,242	4,242	4,242	
OTHER REVENUE	0	0	0	0	
TOTAL	4,952	5,207	4,542	4,542	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,683	3,994	16,688	16,688	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,626	1,626	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	4,683	3,994	18,314	18,314	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
WHITE GATE FARMS #3 LT ZONE 306 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9051								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	627	881	300	300	
CHARGES FOR CURRENT SERVICES	2,497	2,497	2,497	2,497	
OTHER REVENUE	0	0	0	0	
TOTAL	3,124	3,378	2,797	2,797	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,476	2,247	11,217	11,217	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,629	2,629	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,476	2,247	13,846	13,846	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
WHITE GATE FARMS DR ZONE 307 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9050								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	743	1,068	400	400	
CHARGES FOR CURRENT SERVICES	1,665	1,647	1,647	1,647	
OTHER REVENUE	0	0	0	0	
TOTAL	2,408	2,715	2,047	2,047	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	716	1,989	12,587	12,587	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,356	3,356	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	716	1,989	15,943	15,943	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
WICKUM EST LT-DR ZONE 233 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8849								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,434	2,210	450	450	
CHARGES FOR CURRENT SERVICES	10,677	10,482	10,434	10,434	
OTHER REVENUE	0	0	0	0	
TOTAL	12,111	12,692	10,884	10,884	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,951	7,471	24,854	24,854	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	12,177	12,177	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	5,951	7,471	37,031	37,031	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

WICKUM LT ZONE 216 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9055								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	44	56	30	30	
CHARGES FOR CURRENT SERVICES	873	873	873	873	
OTHER REVENUE	0	0	0	0	
TOTAL	917	929	903	903	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	951	999	1,234	1,234	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	327	327	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	951	999	1,561	1,561	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
WILLOW CREST EST LT & DR ZONE 263 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,767	2,930	800	800	
CHARGES FOR CURRENT SERVICES	15,700	18,190	17,190	17,190	
OTHER REVENUE	0	0	0	0	
TOTAL	17,467	21,120	17,990	17,990	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,363	8,060	33,683	33,683	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	11,101	11,101	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	5,363	8,060	44,784	44,784	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

WINTON LT ZONE 202 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8370								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	5,450	7,153	3,200	3,200	
CHARGES FOR CURRENT SERVICES	69,365	73,919	73,942	73,942	
OTHER REVENUE	9,483	0	0	0	
TOTAL	84,298	81,072	77,142	77,142	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	75,483	90,976	124,628	124,628	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	36,368	36,368	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	75,483	90,976	160,996	160,996	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
WINTON MANOR DR ZONE 207 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
9060								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,130	1,660	450	450	
CHARGES FOR CURRENT SERVICES	2,812	2,736	2,736	2,736	
OTHER REVENUE	0	0	0	0	
TOTAL	3,942	4,396	3,186	3,186	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,580	714	18,679	18,679	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,072	5,072	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,580	714	23,751	23,751	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
WINTON MEADOWS DR ZONE 242 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8837								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,400	1,890	700	700	
CHARGES FOR CURRENT SERVICES	4,021	3,965	3,951	3,951	
OTHER REVENUE	0	0	0	0	
TOTAL	5,421	5,855	4,651	4,651	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,066	6,648	25,597	25,597	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,745	4,745	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	4,066	6,648	30,342	30,342	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
YOSEMITE MEADOWS LT-DR ZONE 311 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8850								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	690	849	400	400	
CHARGES FOR CURRENT SERVICES	2,538	2,491	2,491	2,491	
OTHER REVENUE	0	0	0	0	
TOTAL	3,228	3,340	2,891	2,891	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,105	5,229	15,050	15,050	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,210	2,210	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	4,105	5,229	17,260	17,260	

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Status of Expenditures From Bond Proceeds
For Fiscal Year 2007-2008

County Budget Form
Schedule 17
Final

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 Or Estimated Project Cost (4)	Total Expenditures As Of June 30, 2007 From Bond Proceeds (5)	From Other Sources (6)
NONE					

SPECIAL DISTRICTS

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of Special District Budgets
For the Fiscal Year 2007-2008

District Budget Form
Schedule 13
Final

Governing Board:
Board of Supervisors ( )
Other Appointed ( )
Other Elected (x)

District and Fund (1)	Available Financing: Fund Balance Unreserved/ Undesignated June 30, 2007 (2)	Available Financing: Cancellation Of Prior Year Reserves/ Designations (3)	Available Financing: Estimated Additional Financing Sources (4)	Available Financing: Total Available Financing (5)	Financing Requirements: Estimated Financing Uses (6)	Financing Requirements: Provisions For Reserves &/Or Designations (New or Incr.) (7)	Financing Requirements: Total Financing Requirements (8)
Cemetery Districts							
Dos Palos	10,542		214,610	225,152	222,900	2,252	225,152
Hilmar	33,483		82,155	115,638	113,809	1,829	115,638
Los Banos	23,484	7,545	288,417	319,446	319,446		319,446
Merced	23,112		760,000	783,112	760,000	23,112	783,112
Merquin	7,148		44,000	51,148	43,500	7,648	51,148
Plainsburg	(138)		118,590	118,452	111,630	6,822	118,452
Winton	282,200		414,300	696,500	696,500		696,500
Total	379,831	7,545	1,922,072	2,309,448	2,267,785	41,663	2,309,448
Protection of Personal Property							
Gustine Drainage	103,300		152,500	255,800	188,804	66,996	255,800
Lower San Joaquin Levee	207,534		929,798	1,137,332	790,317	347,015	1,137,332
Total	310,834		1,082,298	1,393,132	979,121	414,011	1,393,132
Health and Sanitation							
Le Grand Community Service	(7,938)	90,255	446,340	528,657	528,657		528,657
Merquin County Water	131,201		504,500	635,701	499,500	136,201	635,701
Mosquito Abatement	909,197		2,592,100	3,501,297	2,386,540	1,114,757	3,501,297
Snelling Community Service	8,388		94,058	102,446	97,350	5,096	102,446
South Dos Palos County Water	13,199		55,875	69,074	46,353	22,721	69,074
Total	1,054,047	90,255	3,692,873	4,837,175	3,558,400	1,278,775	4,837,175
Miscellaneous							
Los Banos Resource Conservation	(2,753)	1,383	2,150	780	780		780
Merced Co. Assoc. of Governments	(236,808)	236,808	8,510,050	8,510,050	8,510,050		8,510,050
San Luis Resource Conservation	512	1,343	30	1,885	1,885		1,885
Total	(239,049)	239,534	8,512,230	8,512,715	8,512,715		8,512,715
Grand Total	1,505,663	337,334	15,209,473	17,052,470	15,318,021	1,734,449	17,052,470

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2007

District Budget Form
Schedule 14
Final

Governing Board:
Board of Supervisors ( )
Other Appointed ( )
Other Elected (x)

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2007 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2007 Actual (6)
Cemetery Districts					
Dos Palos	118,314		107,772		10,542
Hilmar	231,173		197,690		33,483
Los Banos	79,776		56,292		23,484
Merced	298,390		275,278		23,112
Merquin	26,126		18,978		7,148
Plainsburg	27,443		27,581		(138)
Winton	282,300		100		282,200
Total	1,063,522		683,691		379,831
Protection of Personal Property					
Gustine Drainage	656,673		553,373		103,300
Lower San Joaquin Levee	1,093,318		885,784		207,534
Total	1,749,991		1,439,157		310,834
Health and Sanitation					
Le Grand Community Service	315,496		323,434		(7,938)
Merquin County Water	512,493		381,292		131,201
Mosquito Abatement	1,337,423		428,226		909,197
Snelling Community Service	244,960		236,572		8,388
South Dos Palos County Water	297,864		284,665		13,199
Total	2,708,236		1,654,189		1,054,047
Miscellaneous					
Los Banos Resource Conservation	39,461		42,214		(2,753)
Merced Co. Assoc. of Governments	702,101		938,909		(236,808)
San Luis Resource Conservation	2,725		2,213		512
Total	744,287		983,336		(239,049)
Grand Total	6,266,036		4,760,373		1,505,663

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Details of Provisions For Reserves/Designations of Special District
(With Supplemental Data Affecting Reserve/Designation Totals)
For the Fiscal Year 2007-2008

District Budget Form
Schedule 15
Final

Governing Board:
Board of Supervisors ( )
Other Appointed ( )
Other Elected (x)

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2007 (2)	Amount Made Available For Financing By Cancellation: Recommended (3)	Amount Made Available For Financing By Cancellation: Approved/ Adopted By The Governing Board (4)	Increases or New Res./Desig. To Be Provided In Budget Year: Recommended (5)	Increases or New Res./Desig. To Be Provided In Budget Year: Approved/ Adopted By The Governing Board (6)	Total Reserves/ Designations For Budget Year (7)	Fund (8)
Cemetery Districts							
Dos Palos	107,772			2,252	2,252	110,024	8110
Hilmar	197,690			1,829	1,829	199,519	8120
Los Banos	56,292	7,545	7,545			48,747	8130
Merced	275,278			23,112	23,112	298,390	8140
Merquin	18,978			7,648	7,648	26,626	8150
Plainsburg	27,581			6,822	6,822	34,403	8160
Winton	100					100	8180
Total	683,691	7,545	7,545	41,663	41,663	717,809	
Protection of Personal Property							
Gustine Drainage	553,373			66,996	66,996	620,369	9120
Lower San Joaquin Levee	885,784			347,015	347,015	1,232,799	9210
Total	1,439,157			414,011	414,011	1,853,168	
Health and Sanitation							
Le Grand Community Service	323,434	90,255	90,255			233,179	8610
Merquin County Water	381,292			136,201	136,201	517,493	8560
Mosquito Abatement	428,226			1,114,757	1,114,757	1,542,983	8010
Snelling Community Service	236,572			5,096	5,096	241,668	8710
South Dos Palos County Water	284,665			22,721	22,721	307,386	8530
Total	1,654,189	90,255	90,255	1,278,775	1,278,775	2,842,709	
Miscellaneous							
Los Banos Resource Conservation	42,214	1,383	1,383			40,831	9570
Merced Co. Assoc. of Governments	938,909	236,808	236,808			702,101	9900
San Luis Resource Conservation	2,213	1,343	1,343			870	9590
Total	983,336	239,534	239,534			743,802	
Grand Total	4,760,373	337,334	337,334	1,734,449	1,734,449	6,157,488	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

DOS PALOS CEMETERY — DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	79,237	77,584	78,600	78,600	
USE OF MONEY AND PROPERTY	16,020	16,881	18,000	18,000	
AID FROM OTHER GOVT AGENCIES	1,150	1,085	1,010	1,010	
CHARGES FOR CURRENT SERVICES	94,175	102,775	117,000	117,000	
TOTAL	190,582	198,325	214,610	214,610	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	151,764	174,502	169,000	169,000	
SERVICES & SUPPLIES	51,033	36,669	43,300	43,300	
CAPITAL ASSETS	43,467	4,424	10,600	10,600	
TOTAL	246,264	215,595	222,900	222,900	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

HILMAR CEMETERY DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8120								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	49,948	54,416	45,055	45,055	
USE OF MONEY AND PROPERTY	7,405	10,176	6,000	6,000	
AID FROM OTHER GOVT AGENCIES	717	652	600	600	
CHARGES FOR CURRENT SERVICES	28,540	26,680	30,000	30,000	
OTHER REVENUE	1,651	844	500	500	
TOTAL	88,261	92,768	82,155	82,155	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	35,392	33,891	37,759	37,759	
SERVICES & SUPPLIES	16,628	24,095	46,050	46,050	
CONTINGENCIES	0	0	30,000	30,000	
CAPITAL ASSETS	13,525	40,151	0	0	
TOTAL	65,545	98,137	113,809	113,809	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

LOS BANOS CEMETERY — DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	75,214	92,362	92,427	92,427	
USE OF MONEY AND PROPERTY	3,394	2,184	4,560	4,560	
AID FROM OTHER GOVT AGENCIES	1,373	1,364	1,430	1,430	
CHARGES FOR CURRENT SERVICES	189,176	163,455	190,000	190,000	
OTHER REVENUE	828	5	0	0	
TOTAL	269,985	259,370	288,417	288,417	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	146,840	163,205	175,636	175,636	
SERVICES & SUPPLIES	90,092	96,949	103,810	103,810	
CONTINGENCIES	0	0	20,000	20,000	
CAPITAL ASSETS	14,953	11,436	20,000	20,000	
TOTAL	251,885	271,590	319,446	319,446	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

MERCED CEMETERY DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	289,214	369,460	363,000	363,000	
USE OF MONEY AND PROPERTY	33,501	45,053	44,000	44,000	
AID FROM OTHER GOVT AGENCIES	4,202	4,434	4,000	4,000	
CHARGES FOR CURRENT SERVICES	328,797	314,465	325,000	325,000	
OTHER REVENUE	9	22	24,000	24,000	
TOTAL	655,723	733,434	760,000	760,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	350,110	442,491	502,500	502,500	
SERVICES & SUPPLIES	153,868	184,534	197,500	197,500	
CONTINGENCIES	0	0	10,000	10,000	
CAPITAL ASSETS	14,287	82,800	50,000	50,000	
TOTAL	518,265	709,825	760,000	760,000	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

MERQUIN CEMETERY DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	21,223	23,832	21,900	21,900	
USE OF MONEY AND PROPERTY	1,896	2,926	2,000	2,000	
AID FROM OTHER GOVT AGENCIES	662	605	600	600	
CHARGES FOR CURRENT SERVICES	10,543	7,375	19,000	19,000	
OTHER REVENUE	0	812	500	500	
TOTAL	34,324	35,550	44,000	44,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	18,036	17,632	21,000	21,000	
SERVICES & SUPPLIES	11,999	10,931	20,200	20,200	
OTHER CHARGES	513	1,316	1,500	1,500	
CONTINGENCIES	0	0	800	800	
TOTAL	30,548	29,879	43,500	43,500	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

PLAINSBURG CEMETERY DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8160								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	31,272	34,892	32,640	32,640	
USE OF MONEY AND PROPERTY	694	983	1,500	1,500	
AID FROM OTHER GOVT AGENCIES	449	411	450	450	
CHARGES FOR CURRENT SERVICES	54,847	68,731	84,000	84,000	
OTHER REVENUE	0	20,000	0	0	
TOTAL	87,262	125,017	118,590	118,590	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	53,591	59,660	61,380	61,380	
SERVICES & SUPPLIES	25,817	25,484	33,150	33,150	
OTHER CHARGES	1,207	1,531	1,600	1,600	
CONTINGENCIES	0	0	13,000	13,000	
CAPITAL ASSETS	0	38,300	2,500	2,500	
TOTAL	80,615	124,975	111,630	111,630	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

WINTON CEMETERY — DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	214,015	255,240	224,200	224,200	
USE OF MONEY AND PROPERTY	7,158	10,766	6,500	6,500	
AID FROM OTHER GOVT AGENCIES	3,076	3,069	2,600	2,600	
CHARGES FOR CURRENT SERVICES	259,205	206,152	180,000	180,000	
OTHER REVENUE	1,155	1,140	1,000	1,000	
TOTAL	484,609	476,367	414,300	414,300	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	269,228	250,400	339,600	339,600	
SERVICES & SUPPLIES	102,856	148,300	195,675	195,675	
CONTINGENCIES	0	0	20,000	20,000	
CAPITAL ASSETS	4,871	90,337	141,225	141,225	
TOTAL	376,955	489,037	696,500	696,500	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
GUSTINE DRAINAGE-GEN MAINTENANCE DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9120								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	14,105	20,658	14,500	14,500	
CHARGES FOR CURRENT SERVICES	138,189	138,094	138,000	138,000	
TOTAL	152,294	158,752	152,500	152,500	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	31,593	30,422	30,804	30,804	
SERVICES & SUPPLIES	87,474	75,691	138,000	138,000	
CONTINGENCIES	0	0	20,000	20,000	
CAPITAL ASSETS	8,367	2,495	0	0	
TOTAL	127,434	108,608	188,804	188,804	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
LOWER SAN JOAQUIN LEVEE DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9210								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	5,213	6,668	5,000	5,000	
CHARGES FOR CURRENT SERVICES	640,544	729,042	924,798	924,798	
OTHER REVENUE	80,000	106,272	0	0	
TOTAL	725,757	841,982	929,798	929,798	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	522,281	503,235	512,160	512,160	
SERVICES & SUPPLIES	227,455	274,187	225,157	225,157	
OTHER CHARGES	0	-48	0	0	
CAPITAL ASSETS	4,100	6,824	53,000	53,000	
TOTAL	753,836	784,198	790,317	790,317	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
LE GRAND COMMUNITY SERVICE DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8610								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	4,950	15,552	4,910	4,910	
USE OF MONEY AND PROPERTY	11,080	16,024	8,300	8,300	
AID FROM OTHER GOVT AGENCIES	189	184	0	0	
OTHER REVENUE	460,656	439,376	433,130	433,130	
TOTAL	476,875	471,136	446,340	446,340	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	144,350	160,200	185,582	185,582	
SERVICES & SUPPLIES	190,883	196,788	253,630	253,630	
OTHER CHARGES	64,429	62,439	62,490	62,490	
INTRAFUND & INTERFUND TRANSFERS	11,881	30,646	7,955	7,955	
CAPITAL ASSETS	19,000	19,000	19,000	19,000	
TOTAL	430,543	469,073	528,657	528,657	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

MERQUIN CO WATER DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8560								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	73,248	83,142	77,000	77,000	
USE OF MONEY AND PROPERTY	7,895	14,151	7,500	7,500	
AID FROM OTHER GOVT AGENCIES	1,056	987	1,000	1,000	
CHARGES FOR CURRENT SERVICES	64,454	64,252	63,500	63,500	
OTHER REVENUE	368,736	408,176	355,500	355,500	
TOTAL	515,389	570,708	504,500	504,500	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	137,384	143,351	156,000	156,000	
SERVICES & SUPPLIES	224,261	279,663	281,000	281,000	
CONTINGENCIES	20,000	19,653	48,000	48,000	
CAPITAL ASSETS	14,981	120,723	14,500	14,500	
TOTAL	396,626	563,390	499,500	499,500	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

MOSQUITO ABATEMENT DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	1,807,610	2,053,901	1,912,000	1,912,000	
USE OF MONEY AND PROPERTY	10,736	30,539	22,000	22,000	
AID FROM OTHER GOVT AGENCIES	525,661	534,649	84,000	84,000	
CHARGES FOR CURRENT SERVICES	566,913	594,862	560,000	560,000	
OTHER REVENUE	1,001	3,469	14,100	14,100	
TOTAL	2,911,921	3,217,420	2,592,100	2,592,100	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	1,056,496	1,041,726	1,076,440	1,076,440	
SERVICES & SUPPLIES	1,527,087	996,873	995,400	995,400	
OTHER CHARGES	142,496	161,243	157,200	157,200	
CONTINGENCIES	34,162	27,359	50,000	50,000	
CAPITAL ASSETS	97,445	40,534	107,500	107,500	
TOTAL	2,857,686	2,267,735	2,386,540	2,386,540	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SNELLING COMMUNITY SERVICE DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8710								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	16,391	24,804	23,130	23,130	
USE OF MONEY AND PROPERTY	3,164	4,667	3,310	3,310	
AID FROM OTHER GOVT AGENCIES	282	295	300	300	
CHARGES FOR CURRENT SERVICES	63,816	-1,394	67,218	67,218	
OTHER REVENUE	187	35	100	100	
TOTAL	83,840	28,407	94,058	94,058	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	21,931	24,089	29,100	29,100	
SERVICES & SUPPLIES	22,545	33,194	58,250	58,250	
CONTINGENCIES	0	0	10,000	10,000	
TOTAL	44,476	57,283	97,350	97,350	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SOUTH DOS PALOS COUNTY WATER DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

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
8530								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	3,301	10,043	7,137	7,137	
USE OF MONEY AND PROPERTY	3,792	5,622	3,928	3,928	
AID FROM OTHER GOVT AGENCIES	121	119	100	100	
CHARGES FOR CURRENT SERVICES	-730	-758	576	576	
OTHER REVENUE	50,750	43,579	44,134	44,134	
TOTAL	57,234	58,605	55,875	55,875	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	9,503	12,123	20,344	20,344	
SERVICES & SUPPLIES	20,637	40,284	26,009	26,009	
OTHER CHARGES	-1,125	0	0	0	
TOTAL	29,015	52,407	46,353	46,353	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
LOS BANOS RESOURCE CONSERVATION DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9570								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	4,662	1,846	2,000	2,000	
OTHER REVENUE	41,265	116	150	150	
TOTAL	45,927	1,962	2,150	2,150	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,889	4,585	780	780	
TOTAL	4,889	4,585	780	780	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
MERCED CO ASSN OF GOVT DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9900								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
MERCED CO ASSN OF GOVERNMENTS	0	0	8,510,050	8,510,050	
TOTAL	0	0	8,510,050	8,510,050	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	0	0	2,297,967	2,297,967	
SERVICES & SUPPLIES	0	0	6,175,083	6,175,083	
CONTINGENCIES	0	0	6,000	6,000	
CAPITAL ASSETS	0	0	31,000	31,000	
TOTAL	0	0	8,510,050	8,510,050	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SAN LUIS RESOURCE CONSERVATION DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2007-2008

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9590								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2005-2006 (2)	ACTUAL 2006-2007 (3)	RECOMMENDED 2007-2008 (4)	APPROVED 2007-2008 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	16	132	30	30	
OTHER REVENUE	0	4,000	0	0	
TOTAL	16	4,132	30	30	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2005-2006 (8)	ACTUAL 2006-2007 (9)	RECOMMENDED 2007-2008 (10)	APPROVED 2007-2008 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	760	1,476	1,885	1,885	
TOTAL	760	1,476	1,885	1,885	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

POSITION SUMMARY REPORT

POSITION SUMMARY REPORT
BY FUND AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT AND CONTRACT EMPLOYEES

		Approved 2003/04	Approved 2004/05	Approved 2005/06	Approved 2006/07	Approved 2007/08
General Fund						
10000	Board of Supervisors	9	9	9	9	10
10100	County Executive Office	9	9	13	14	14
11000	Auditor-Controller	23	23	23	23	25
11100	Revenue & Reimbursement	16	18	19	20	20
11200	Assessor	38	38	39	39	39
11300	Tax Collector	5	5	5	5	6
11400	Treasurer	6	6	6	6	6
11500	Administrative Services - Support Services	27	26	24	24	25
12500	County Counsel	12	12	11	12	13
13000	Human Resources	11	11	14	14	13
13100	Employee Development	2	2	2	2	2
14000	Registrar of Voters	4	4	5	5	5
16000	DPW-Building Services Division	13	14	14	14	14
17100	District Projects	0	0	0	1	2
18200	Commerce Aviation & Economic Development	10	9	9	9	9
18400	UC Development Office	3	2	0	0	0
19000	Risk Management	6	6	7	7	7
19200	Retirement	5	5	5	7	7
19900	DPW-Administration	16	16	17	17	18
20400	District Attorney	76	74	73	74	83
20600	Public Defender	18	16	18	21	25
21200	Indigent Defense	1	1	1	1	1
22000	Sheriff - Court Security	0	0	12	12	19
22100	Sheriff	133	131	119	122	131
23000	Sheriff-Corrections	102	103	107	110	115
23300	Juvenile Hall	60	74	74	74	75
23400	Probation	77	73	78	83	94
27000	Agricultural Commissioner	30	30	30	30	31
27200	Sealer of Weights and Measures	7	7	7	7	6
27300	DPW-Building Division	11	13	14	14	14
27400	DPW - Professional Services Division	19	20	22	22	22
28000	Recorder	10	10	13	14	14
28100	Coroner	4	4	5	5	6
28500	Development Services	21	22	22	23	25
28700	Agricultural Commissioner - Animal Control	15	15	16	16	18
29400	County Clerk	2	2	2	2	2
40000	Health	149	141	147	149	149
41500	Mental Health	248	233	236	241	185
50000	Human Services Agency	532	562	595	606	616
50500	IHSS Public Authority	4	4	4	4	4
55000	Department of Workforce Investment	75	72	72	72	70
59000	Area Agency on Aging	4	4	4	4	4
60000	Library	24	22	22	25	26
61000	Cooperative Extension	4	4	5	5	5
70000	DPW-Recreation Division	2	2	2	2	2
70200	DPW-Parks Division	13	13	13	15	17
	Total General Fund	***1,856***	***1,867***	***1,935***	***1,981***	***1,994***

		Approved 2003/04	Approved 2004/05	Approved 2005/06	Approved 2006/07	Approved 2007/08
Other Funds						
18100	Merced County Spring Fair	4	4	4	5	5
20100	Child Support Services Agency	119	115	115	116	113
23100	Sheriff-Inmate Welfare	3	3	3	4	4
25000	Fire	5	5	5	5	6
25100	Emergency Services	1	1	1	1	1
30000	DPW-Road Division	54	54	54	56	60
40600	First 5 Merced County	7	6	11	12	11
49500	Medical Assistance Program	16	16	16	21	21
		209	***204***	***209***	***220***	***221***
Internal Service Funds						
75500	Fleet Management Services	7	7	7	7	7
75600	Administrative Services	45	41	46	46	46
75700	Communications	2	2	0	0	0
75800	Castle Sewer and Water					0
	Total	***54***	***50***	***53***	***53***	***53***
Enterprise Funds						
75000	MCMC	0	0	0	0	0
75100	Solid Waste	45	45	49	49	49
75200	Castle Airport Development Center	9	10	10	12	13
75300	Countywide Transit	5	5	5	5	6
	Total	***59***	***60***	***64***	***66***	***68***
	Grand Total	***2,178***	***2,181***	***2,261***	***2,320***	***2,336***

POSITION SUMMARY REPORT
BY FUNCTION AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

		Approved 2003/04	Approved 2004/05	Approved 2005/06	Approved 2006/07	Recommended 2007/08	Approved 2007/08
General Function							
10000	Board of Supervisors	9.50	9.45	9.45	9.45	11.45	11.45
10100	County Executive Office	9.00	9.00	13.00	14.00	15.00	14.00
11000	Auditor-Controller	23.48	23.48	23.48	23.48	25.48	25.48
11100	Revenue & Reimbursement	17.00	19.00	20.00	21.50	21.00	21.00
11200	Assessor	38.26	38.26	39.26	39.26	39.10	39.10
11300	Tax Collector	6.60	6.60	6.60	6.60	7.60	7.60
11400	Treasurer	6.00	6.00	6.00	6.00	6.00	6.00
11500	Adminstrative Services/Support Services	27.75	27.50	24.50	24.50	25.00	25.00
12500	County Counsel	12.00	12.00	11.00	12.20	13.00	13.00
13000	Human Resources	11.00	11.00	14.00	14.50	13.50	13.50
13100	Employee Development	3.00	2.00	2.00	2.00	2.00	2.00
14000	Registrar of Voters	4.50	4.50	5.50	5.50	5.30	5.30
14200	Elections	3.13	3.13	3.13	3.13	3.13	3.13
16000	DPW-Building Services Division	13.00	14.00	14.00	14.00	14.00	14.00
17100	District Projects	0.00	0.00	0.00	1.00	1.00	2.00
18100	Merced County Spring Fair	7.63	7.63	7.63	8.63	9.42	9.42
18200	Business Economic Development	10.00	9.00	9.00	9.00	9.00	9.00
18400	UC Development Office	3.28	2.00	0.00	0.00	0.00	0.00
19000	Risk Management	6.00	6.25	7.25	7.40	7.40	7.40
19200	Retirement	6.00	6.00	5.75	7.75	7.75	7.75
19900	DPW-Administration	16.00	16.00	17.00	17.00	18.61	18.61
	Total	***233.13***	***232.80***	***238.55***	***246.90***	***254.74***	***254.74***
Public Protection Function							
20100	Child Support Services Agency	126.00	115.00	115.00	119.00	116.00	116.00
20400	District Attorney	79.50	77.50	76.50	82.50	84.00	86.00
20600	Public Defender	19.25	17.25	19.25	22.50	25.50	25.50
21200	Indigent Defense	1.00	1.00	1.00	1.00	1.00	1.00
22000	Sheriff Court Security	0.00	0.00	12.00	19.50	25.40	25.40
22100	Sheriff	143.37	141.37	148.50	158.00	167.00	167.00
23000	Sheriff-Corrections	103.00	106.00	113.00	125.00	130.00	130.00
23100	Sheriff-Inmate Welfare	6.50	7.50	7.50	8.50	8.50	8.50
23300	Juvenile Hall	66.80	80.80	80.80	80.55	80.43	80.43
23400	Probation	78.50	74.01	79.01	84.26	94.01	95.01
25000	Fire	23.46	24.27	24.27	24.27	24.77	24.77
25100	Emergency Services	1.00	1.00	1.00	1.00	1.00	1.00
27000	Agricultural Commissioner	37.00	36.20	35.00	36.80	36.29	36.29
27100	Special Pest Control	0.75	0.75	0.75	0.75	0.75	0.75
27200	Sealer of Weights and Measures	7.00	7.00	7.00	7.00	6.00	6.00
27300	DPW-Building Division	11.44	14.44	14.50	15.00	15.00	15.00
27400	DPW - Professional Services Division	19.00	20.80	22.75	22.75	23.15	23.15
28000	Recorder	11.00	11.00	14.00	15.00	15.00	15.00
28100	Coroner	5.00	6.00	7.00	7.00	8.00	8.00
28500	Development Services	21.50	23.00	23.00	26.00	27.50	27.50
28700	Agricultural Commissioner - Animal Control	16.25	16.25	17.25	18.25	20.88	19.88
29400	County Clerk	2.50	2.50	2.50	2.50	2.50	2.50
	Total	***779.82***	***783.64***	***821.58***	***877.13***	***912.68***	***914.68***
Public Ways and Facilities Function							
30000	DPW-Road Division	54.00	54.85	54.85	56.85	61.01	61.01
	Total	***54.00***	***54.85***	***54.85***	***56.85***	***61.01***	***61.01***
Health & Sanitation Function							
40000	Health	152.08	142.28	150.28	151.88	151.38	152.38
40600	First 5 Merced County	7.00	6.58	11.00	12.50	11.50	11.50
41500	Mental Health	259.10	241.00	246.00	255.10	186.20	187.20
49500	Medical Assistance Program	16.50	16.50	16.50	22.00	22.00	22.00
	Total	***434.68***	***406.36***	***423.78***	***441.48***	***371.08***	***373.08***
Public Assistance Function							
50000	Human Services Agency	536.52	567.92	600.54	613.65	632.50	622.50
50500	IHSS Public Authority	4.00	4.00	4.00	4.00	4.00	4.00
55000	Department of Workforce Investment	79.50	74.25	75.00	76.25	76.00	74.00
59000	Area Agency on Aging	6.45	7.43	7.22	7.49	13.13	13.13
	Total	***626.47***	***653.60***	***686.76***	***701.39***	***725.63***	***713.63***
Education Function							
60000	Library	28.38	28.38	28.38	33.89	35.23	35.73
61000	Cooperative Extension	4.00	4.00	5.00	5.00	5.00	5.00
	Total	***32.38***	***32.38***	***33.38***	***38.89***	***40.23***	***40.73***
Recreation and Cultural Services							
70000	DPW-Recreation Division	2.00	2.00	2.00	4.18	4.18	4.18
70200	DPW-Parks Division	21.54	21.39	21.39	26.47	28.82	28.82
	Total	***23.54***	***23.39***	***23.39***	***30.65***	***33.00***	***33.00***

POSITION SUMMARY REPORT
BY FUNCTION AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

		Approved 2003/04	Approved 2004/05	Approved 2005/06	Approved 2006/07	Recommended 2007/08	Approved 2007/08
Internal Service Funds							
75500	Fleet	7.00	7.00	7.00	7.00	7.00	7.00
75600	Administrative Services	46.97	42.22	47.22	47.22	47.22	47.22
75700	Communications	2.00	2.00	0.00	0.00	0.00	0.00
75800	Castle Sewer and Water					1.00	0.00
	Total	***55.97***	***51.22***	***54.22***	***54.22***	***55.22***	***54.22***
Enterprise Funds							
75100	Solid Waste	53.50	53.50	56.75	56.75	56.75	57.75
75200	Castle Airport Aviation and Development Center	10.00	10.25	11.00	13.00	13.00	14.00
75300	Countywide Transit	5.00	5.50	5.50	5.50	6.50	6.50
	Total	***68.50***	***69.25***	***73.25***	***75.25***	***76.25***	***78.25***
	GRAND TOTAL	***2,308.49***	***2,307.49***	***2,409.76***	***2,522.76***	***2,529.84***	***2,523.34***

BUDGET CALENDAR

FY 2008/09 BUDGET CALENDAR
BOARD DATES

NOV 20 **BOARD OF SUPERVISORS – Budget Calendar**
Budget Calendar for FY 2008/09 presented to the Board of Supervisor for approval.

APRIL 8 **PRELIMINARY FUND BALANCES DUE FROM AUDITOR**
Auditor to provide CEO Office with Fund Balances for all funds for the Proposed Budget.

JUN 17 **PROPOSED BUDGET HEARING FOR FY 2008/09**
Proposed Budget Presented to the Board - At completion of hearings; Board adopts FY 2008/09 Proposed Budget.

JULY 18 **FUND BALENCES DUE FROM AUDITOR**
Auditor to provide CEO Office with Fund Balances for all funds for the Final Budget.

AUG 19-
AUG 22 **FINAL BUDGET HEARINGS FOR FY 2008/09**
At completion of hearings, Board adopts FY 2008/09 Final Budget.

AUG 19 **PROP 4 APPROPRIATION LIMIT** - Public Hearing And Board Adoption.

DEC 1 **BUDGET DUE AT STATE CONTROLLER'S OFFICE**

BUDGET GLOSSARY

Acronyms

Acronym	Description
AAA	Area Agency on Aging
AB	Assembly Bill
ABC	Answers Benefiting Children
ADA	Americans with Disabilities Act
ADMIN	Administration
ADOMP	Additional Dwelling Dwelling Occupancy Monitoring Permit
AFLP	Adolescent Family Life Program
ALUC	Airport Land Use Commission
AO	Advanced Officer
AOC	Administrative Office of the Courts
APHSA-ISM	American Public Human Services Association-Information Systems Management
ATM	Asynchronous Transfer Mode
BAI	Board Agenda Item
Board or BOS	Board of Supervisors
Cal-FIRE	California Department of Forestry
C.L.E.O.	Communities Law Enforcement Officers
CAA	Community Action Agency
CAED	Commerce, Aviation and Economic Development
CAFR	Comprehensive Annual Financial Report
CAMS	Cost Accounting Management System
CCS	California Children's Service
CD	Compact Disc
CDBG	Community Development Block Grant
CDFA	California Department of Food and Agriculture
CEO	County Executive Office(r)
CEQA	California Environmental Quality Act
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 Officals
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
CSU	Crisis Stabilization Unit
CUBS	Columbia Ultimate Business System
CYA	California Youth Authority
DA	District Attorney
DCSS	Department of Child Support Services
DEA	Drug Enforcement Agency
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

Acronyms

Acronym	Description
EIR	Environmental Impact Report
ELIG	Eligibility
EMPG	Emergency Management Performance Grant
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
FSR	Fleet Service Replacement
FTE	Full-time equivalent
FY	Fiscal Year (July 1 - June 30)
GASB	Governmental Accounting Standards Board
GIS	Geographic Information Systems
GPS	Global Positioning System
HCP	Habitat Conservation Plan
HIDTA	High Intensity Drug Trafficking Areas
HIPAA	Health Insurance Portability Program and Accountancy Act of 1996
HIV	Human Immunodeficiency Virus
HOME	Housing Investment Partnership Act
HRSA	Health Resources and Services Administration
HSA	Hospital Services Account
HSA	Human Services Agency
HVAC	Heating, Ventilating, and Air Conditioning
ICS	Incident Command System
IDEA	Individuals with Disabilities Education Act
IFB	Invitation for Bid
IHCP	Indigent Health Care Program
IHSS	In-home Supportive Service
IMD	Institutes for Mental Disease
ISF	Internal Service Fund
JAG	Justice Assistance Grant
JAMS	Jail Authorized Medical Services
JJCC	Juvenile Justice Correctional Complex
JPA	Joint Powers Authority
JPCF	Juvenile Probation Camp Funds
JTPA	Joint Training Partnership Act
KinGap	Relative placement in lieu of Foster Care
LAFCO	Local Agency Formation Commission
LPS	Lanterman Petris Short
MAC	Municipal Advisory Council
MAP	Medical Assistance Program
MARTS	Merced Area Regional Transit Service
MC	Merced County
MCAG	Merced County Association of Governments
MCERA	Merced County Employees Retirement Association
MCMC	Merced Community Medical Center (fomer County Hospital)
MCOE	Merced County Office of Education
MH	Mental Health
MHSA	Mental Health Services Act
MIOCR	Mentally Ill Offender Crime Reduction Act
MIS	Management Information System
MMP	Major Maintenance Plan
MOE	Maintenance of Effort
MOU	Memorandum of Understanding
MSAG	Master Street Address Guide
MSSP	Multipurpose Senior Services Program
MTU	Medical Therapy Unit
MVIL	Motor Vehicle In-Lieu
NCCP	Natural Community Conservation Plan
NFIP	National Flood Insurance Program

Acronyms

Acronym	Description
NMOC	Non-Methane Organic Compounds
O&M	Operation and Maintenace
OCJP	Office of Criminal Justice Planning
OES	Office of Emergency Services
OTP	Offender Treatment Program
PA	Public Administrator
PCSP	Personal Care Services Program
PERS	Public Employee Retirement System
PHI	Personal Health Information
POB	Pension Obligation Bonds
POST	Peace Officers Standards and Training
POV	Privately Owned Vehicle
PPD	Purified Protein Derivatives
Prop 36	Substance Abuse Crime Prevention Act
Prop 99	Tobacco Tax
PSA	Physician Services Account
PSAP	Public Safety Answering System
RAN	Remote Access Network
RFP	Request for Proposal
RIFA	Red Imported Fire Ant
SACPA	Substance Abuse and Crime Prevention Act
SAMHSA	Substance Abuse and Mental Health ServicesAdministration
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
SOBER	Supervision of Offenders By Enforcement Response
SOC SV	Social Services
SSI	Supplemental Security Income
SSP	State Supplemental Payment
STAR	Sheriff Tactical & Reconnaissance Team
STC	Standard and Training for Corrections
SWAT	Special Weapons and Tactics
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
TANS	Tax and Revenue Anticipation Notes
TB	Tuberculosis
TBS	Therapeutic Behavioral Services
TCM	Targeted Case Management
Title IV-E	Part of Social Security Act
U.D.E.L.	Uniform District Election Law
UA	Unallocated Account
UAAL	Unfunded Actuarial Accrued Liability
UC Merced	University of California, Merced
UHP	Universal Hiring Program
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 Workfoce Investment Board

Schedules

Schedule	Description
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), seminar 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

TERM	DEFINITION
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.
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.

Terms

TERM	DEFINITION
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 al 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

Page

03-04 SCEAP Non - County Hospitals 84
04-05 EMSA SB2132 HSA Funds 86
04-05 EMSA SB2132 PSA & UA Funds 87
04-05 SCEAP Non - County Hospitals 85
04-05 SCEAP Physician - EMS Services 88
05-06 EMSA SB2132 HSA Funds 82
05-06 EMSA SB2132 PSA & UA Funds 83
05-06 SCEAP Non - County Hospitals 80
05-06 SCEAP Physician - EMS Services 81
06-07 EMSA SB2132 HSA Funds 91
06-07 EMSA SB2132 PSA Funds 92
06-07 SCEAP Non - County Hospitals 89
06-07 SCEAP Physician Services 90
07-08 EMSA SB2132 HSA Funds 78
07-08 EMSA SB2132 PSA Funds 79
07-08 SCEAP Non - County Hospitals 76
07-08 SCEAP Physician Services 77

-A-

Administrative Services - Support Services 10
Advertising 29
Affordable Housing Program 62
Agricultural Commissioner 55
Agricultural Commissioner - Animal Control 67
Aid to Indigents 97
Airport Land Use Commission 70
Analysis of Current Property Taxes and Assessed Valuation A-22
Analysis of Financing Sources by Source by Fund A-5
Analysis of Fund Balance Unreserved/Undesignated A-2
Area Agency on Aging 103
Arts and Culture 109
Assessor 7
Assistance to the Needy 96
Auditor - Controller 5

-B-

Board of Equalization 4
Board of Supervisors 1
Budget Calendar 300
Budget Glossary 301

-C-

Capital Improvement Program 19
Capital Project – Animal Control Facility 28
Capital Project - Correctional Facility 21
Capital Project – Emergency Operations Center 26

INDEX

Page

Capital Project - Fire Facilities 24
Capital Project - Health Facility 25
Capital Project - Justice Facility 23
Capital Project - Juvenile Justice Facility 27
Capital Project - Mental Health Facility 22
Capital Projects – Courts Building Restoration 18
Castle Airport Development Center 124
Castle Water and Sewer 126
Child Support Services Agency 39
Commerce, Aviation and Economic Development 31
Communications 120
Contingencies - General Fund 117
Cooperative Extension 105
Coroner 61
County Clerk 71
County Counsel 11
County Court Operations 38
County Executive Office 2
County Service Area 128
Countywide Transit 125

-D-

Debt Service - County Fixed Assets 115
Debt Service - Dairy Loan Program 114
Debt Service - Energy Retrofit 111
Debt Service - Justice Facility 113
Debt Service - Juvenile Hall 110
Debt Service - Pension Obligation Bond 116
Department of Administrative Services 119
Department of Labor - Employment & Training 102
Department of Workforce Investment 98
Department of Workforce Investment - WIA Adults 100
Department of Workforce Investment - WIA Dislocated Workers 101
Department of Workforce Investment - WIA Youth 99
Details of Provisions for Reserves/Designations A-3
Directory of County Officials xxi
District Attorney 41
District Map xxiii
District Projects 20
DPW - Building Division 58
DPW - Building Services Division 16
DPW - Creek Projects Division 54
DPW - Parks Division 108
DPW - Professional Services Division 59
DPW - Public Works Administration 37
DPW - Recreation Division 106
DPW - Road Division 72
DPW - Special Recreation Division 107

INDEX

Page

-E-

Eastside Fish & Game Association 63
Elections 15
Emergency Services 53
Employee Development 13

-F-

Fire 52
First 5 Merced County 74
Fleet Management Service 118

-G-

Grand Jury 40

-H-

Health 73
Human Resources 12
Human Services Agency 94

-I-

IHSS Public Authority 95
Index 307
Indigent Defense 44
Insurance Pool 121
Interest on TRANS and Other Notes 112

-J-

Justice Automation System 43
Juvenile Hall 49

-L-

Library 104
Local Agency Formation Commission 66
Los Banos Sportsmen's Association 64

-M-

Medical Assistance Program 93
Medical Facility Lease Operations 122
Mental Health 75
Merced Budget xix

INDEX

	Page
Merced County Association of Governments	69
Merced County Policy Assumptions	vi
Merced County Redevelopment Agency	33
Merced County Spring Fair	30
-O-	
Operating Transfers	36
Organizational Chart	xxii
Overview	v
-P-	
Planning and Community Development	65
Position Summary Report	296
Predatory Animal Control	68
Probation	50
Profile	xxiv
Property Tax Dollars	xx
Proposed Budget by Delivery Services	xiv
Public Defender	42
-R-	
Recorder	60
Registrar of Voters	14
Retirement Association	35
Revenue & Reimbursement	6
Risk Management	34
-S-	
Schedule of County Specific Financing Uses by Budget Unit by Function and Activity	A-25
Sealer of Weights & Measures	57
Sheriff	46
Sheriff - Corrections	47
Sheriff - Court Security	45
Sheriff Inmate Welfare	48
Solid Waste	123
Special Auditing	3
Special Districts	276
Special Pest Control	56
Staffing Assumptions	xi
State Institutions	51
Status of Expenditures from Bond Proceeds	127
Status of Expenditures from Bond Proceeds	275
Summary of County Budget	A-1
Summary of County Financing Requirements	A-24
Summary of County Financing Requirements by Function and Fund	A-23

INDEX

	Page
Summary of Estimated Additional Financing Sources	A-4
-T-	
Tax Collector	8
Taxes, Benefits and Assessments	17
Treasurer	9
-U-	
UC Merced Development Office	32