PROPOSED BUDGET

FISCAL YEAR
JULY 2008 - JUNE 2009

Published by

BOARD OF SUPERVISORS

Recommended by DEMITRIOS TATUM, County Executive Officer

Schedules compiled by M. STEPHEN JONES, Auditor-Controller

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BOARD OF SUPERVISORS

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District 2 Supervisor
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District 3 Supervisor
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District 4 Supervisor
Deidre F. Kelsey

District 5 Supervisor
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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

MERCED COUNTY

COUNTY EXECUTIVE OFFICE

Demitrios O. Tatum
County Executive Officer

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Equal Opportunity Employer

June 17, 2008

The Honorable Merced County Board of Supervisors
2222 M Street
Merced, CA 95340

Dear Chairman Crookham and Members of the Board:

It's with great privilege that I submit to you the Proposed Fiscal Year (FY) 2008/2009 Budget, in accordance with Merced County Ordinance 1679, for your review and consideration. This proposed financial plan reflects the challenging times we face due to the State's fiscal uncertainty as well as an overall downturn in the economy.

In my estimation, in tumultuous economic times, it's vitally important that we continue to maintain a long-term fiscal outlook carefully weighing operating and capital requests, while simultaneously considering current realities.

This $470.6 million proposed operational plan outlines several priorities important to the Board of Supervisors and the residents of Merced County. This plan provides for the safety and well-being of our community, prepares for fiscal instability, considers the importance of many valuable programs while promoting efficiency.

Of the proposed $470.6 million expenditure plan, $347.8 million is programmatic funding and $122.8 million is discretionary.

As the Board of Supervisors has long held that its greatest responsibility is to protect the public and their property from harm, even in this challenging fiscal time, this Proposed Budget continues your commitment to public safety by exploring the capital facilities needs of our District Attorney, Probation Department and Public Defender's Office, and provides for greater service to the public by enhancing supervision in the Sheriff's Department.

As we have in recent years, this Proposed Budget suggests investing in our post-employment benefit responsibilities and continues your commitment to Castle Airport by setting aside funds for critical infrastructure projects.

We take great pride in delivering essential and vital services for our residents. Clearly, maintaining these essential services will be challenging during this time of economic uncertainty and will require difficult choices to be made. We will continue to monitor the State's budgetary process and advance any necessary adjustments to you for your consideration at Final Budget.

Merced County has worked incredibly hard to maintain its fiscal discipline over the years and I'm confident that we will be well-positioned to effectively manage the fiscal climate in which we are currently operating.

Sincerely,

Demitrios O. Tatum
County Executive Officer

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RECOMMENDED ACTIONS

RECOMMENDED POLICY ACTIONS

County Executive Office:

1. Adopt the Proposed Budget for FY 2008/09 as an operating budget until the Board adopts a Final Budget.
2. Direct that no expenditures be made for any item requiring policy direction, as listed in the Proposed Budget, without specific Board authorization.
3. Request the Clerk of the Board make available copies of the FY 2008/09 Proposed Budget to all interested people and advertise the final budget hearings to commence on August 19, 2007 at 1:30 p.m.
4. Schedule the Public Hearing on Proposition 4 Appropriation Limit on August 19, 2008 at 1:30 p.m.

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 2008/09 Proposed Budget is $470,603,003; the General Fund is $370,141,827, with a general fund balance of $40,966,978.

Budget Summary

Fund Summary

The total FY 2008/09 Proposed Budget is $470.6 million, down $35.9 million from last year's Final Budget of $506.5 million. The $370.1 million, or 79%, of the $470.6 million is funded from dedicated revenue sources not available for discretionary purposes. The remaining $122.8 million, or 21%, requires funding from local discretionary revenue. The FY 2008/09 General Purpose Revenue (GPR) requirements of $122.8 million are down $0.8 million from $113.6 million in last year's Final Budget. With GPR Requirements at $122.8 million and Local Resources projected at $122.8 million, the FY 2008/09 Proposed budget is balanced.

	FY 2007/08 Approved		**FY 2008/09 Proposed**	
	Financing Requirements	GPR Requirements	Financing Requirements	GPR* Requirements
General Fund	$356,170,672	$110,583,272	$370,141,827	$121,770,778
Road Fund	$39,782,364	$200,000	$18,878,488	$200,000
Fire Fund	$14,487,864	$476,000	$14,040,943	$476,000
Enterprise Funds	$52,086,492	$2,000,000	$28,185,917	$0
Other Funds	$43,948,055	$350,000	$0	$350,000
Total Requirements	***$506,475,447***	***$113,609,272***	***$470,603,003***	***$122,796,778***
Local Resources		$113,609,272*		$122,796,778*
Budget Shortfall		***$0***		***$0***

* The FY 2007/08 and FY 2008/09 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 2008/09 Total Local Resources are projected at $112.8 million with General Purpose Revenue at $81.8 million and Estimated General Fund Balance Available, after adjustments to reserves at $41.0 million. The FY 2008/09 GPR estimate of $81.8 million is up $1.3 million from the FY 2007/08 estimate of $80.5 million. The following table provides a comparison of the Estimated Local Resources:

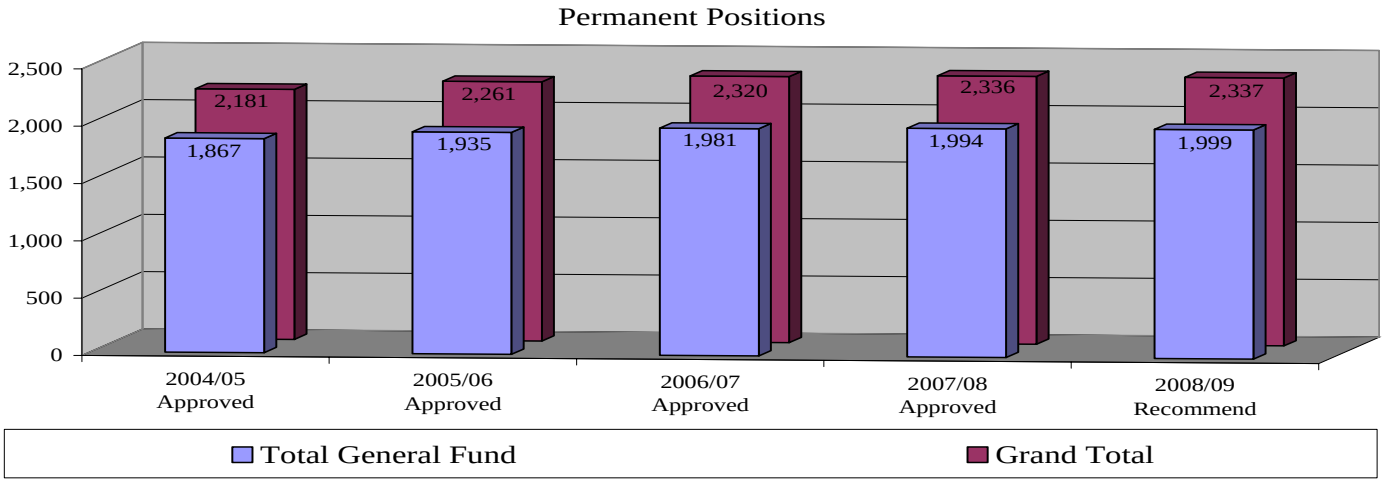
Estimated Local Resources

	FY 2007/08 Approved	FY 2008/09 Proposed	$ Change	% Change
Property Tax	$35,406,998	$35,433,073	$26,075	.01%
Property Tax Swap for MVIL	$25,600,000	$26,802,110	$1,202,110	4.70%
Property Tax Swap for Sales Tax	$1,322,000	$1,023,101	($298,899)	-22.61%
Sales Tax	$5,100,000	$4,902,950	($197,050)	-3.86%
Fines, Forfeitures. Penalties, License, & Permits	$2,545,000	$1,838,671	($706,329)	-27.75%
Interest	$3,975,000	$5,530,375	$1,555,375	39.13%
Motor Vehicle In-Lieu (MVIL)	$0	$0	$0	0%
Realignment – Stabilization	$760,000	$760,000	$0	0%
State Home Owners Property Tax Relief (HOPTR)	$360,000	$337,231	($22,769)	-6.32%
Williamson Act - Open Space Subvention	$1,416,000	$1,429,652	$13,652	.96%
State & Federal	$89,500	$89,500	$0	0%
Other Charges	$2,013,025	$1,771,209	($241,816)	-12.01%
Other Taxes	$1,909,839	$1,911,928	$2,089	.11%
General Purpose Revenue	***$80,497,362***	***$81,829,800***	***$1,322,438***	***1.64%***
Estimated General Fund Balance Available	$33,111,910	$40,966,978	$7,855,068	23.72%
Total Local Resources Available	***$113,609,272***	***$122,796,778***	***$9,187,506***	***8.09%***

The FY 2008/09 General Purpose Revenue projections are estimated to be higher than the FY 2007/08 due to increased property tax swap for MVIL, interest, and one-time revenues. Persistent efforts since FY 2005/06 have been made to enhance the Fund Balance; therefore, the estimated FY 2008/09 General Fund Balance is higher than FY 2007/08. After adjustments to reserves, the estimated FY 2008/09 General Fund Balance Available for financing operations is estimated at $40.9 million. Efforts are still in progress to improve the year-end Fund Balance. The actual year-end Fund Balance will be determined at the end of July, with further recommendations at Final Budget.

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 2008/09 consist of 2,337. This is an increase of one (1) positions overall, however an increase of five (5) general fund positions compared to FY 2007/08. The table presented below by service delivery represents approved positions for FY 2007/08 and recommended for FY 2008/09 respectively.

	Approved FY 2007/08	Recommended FY 2008/09
General Fund:		
Health and Human Services *	1,028	1,038
Justice System	114	108
Public Safety	429	430
Municipal Countywide	196	195
Administrative Support	227	229
Total General Fund	***1,994***	***1,999***
Other Funds:		
Other Funds	221	216
Enterprise Fund	68	69
ISF Fund	53	53
All Funds Total	***2,336***	***2,337***

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

The changes from Fiscal Year 2007/08 to Fiscal Year 2008/09 are primarily to mitigate Federal, State, Grant Funding, enhance existing programs, and incorporate anticipated shortfalls in revenue. Due to administrative oversight, the FY 2007/2008 approved totals were adjusted against the prior year's publication.

Merced County Table of Personnel Adjustments

	Approved FY 2007/08 Positions	Prior/Other Period Added	Mid-year Added (Deleted)	Recommended Added (Deleted)	Proposed FY 2008/09 Positions
General Fund					
Health & Human Services					
Health	149	1		2	152
Mental Health	185	1	8	-1	193
Human Services Agency	616				616
Department of Workforce Investment	70	-1			69
Health & Human Services budget units with no change	8				8
Subtotal	1,028	1	8	1	1,038
Justice System					
Probation	94	-7	1		88
Sheriff – Court Security	19				19
Justice System budget units with no change	1				1
Subtotal	114	-7	1	0	108
Public Safety					
District Attorney	83		1		84
Public Defender	25				25
Sheriff Operations	131			1	132
Sheriff Corrections	115		-1		114
Juvenile Hall	75				75
Subtotal	429	0	0	1	430
Municipal Countywide					
Ag Commissioner	31	1			32
Cooperative Extension	5			-1	4
Commerce, Aviation, & Econimic Development	9			1	10
Development Services	25	-1			24
Ag Commissioner - Animal Control	18	1			19
District Projects	2	-2			0
DPW-Building Division	14		-2		12
Municipal Countywide budget units with no change*	92				94
Subtotal	196	-1	-2	0	195
Administrative Support					
Board of Supervisors	10	2			12
County Executive Office	14				14
Employee Development	2	-1			1
Tax Collector	7	-1			6
Administrative Services – Support Services	25				25
Registrar of Voters	5			1	6
Human Resources	13			1	14
DPW-Administration	18				18
Administrative Support budget units with no change*	133	-1			132
Subtotal	227	-1	0	2	228
General Fund Total	***1,994***	***-8***	***7***	***4***	***1,999***

Other Funds						
	Child Support	113		-1		112
	Fire	6				6
	Sheriff - Inmate Welfare	4				4
	Medical Assistance Program	21			-4	17
	Other Funds budget units with no change	77				77
	Other Funds Total	***221***	***0***	***-1***	***-4***	***216***
Enterprise Fund						
	Solid Waste	49			1	50
	Castle Airport Development Center	13				13
	Countywide Transit	6				6
	Enterprise Fund Total	***68***	***0***	***0***	***1***	***69***
Internal Service Fund Total						
	Castle Sewer and Water	0				0
	Internal Service Funds budget units with no change	53				53
	Internal Service Fund Total	***53***				***53***
	Grand Total	**2,336**	**-8**	**6**	**1**	**2,337**

* Position inadvertently added due to administrative oversight

Additional Staffing Information

There are ten (10) contract employees included in the staffing counts: one (1) Loan Officer in Business Opportunity; one (1) Agricultural Administrative Advocate; one (1) Public Health Director; and seven (7) Staff Psychiatrists in Mental Health.

Revenue/Grant Supported Positions

Board policy states that positions originally funded with revenue and/or grant revenue should be deleted once the revenue or grant funding and/or restrictions of the grant ends.

General Fund

Positions from prior year that have continuing support:

- 100% Sheriff Trust Fund supported:
  - Sheriff Operations:
    - Two (2) Cadets (Positions 150, 151), One (1) Legal Transcriptionist I/II (Position 38), One (1) Dispatcher (Position 127), One (1) Deputy Sheriff I/II (Position 135) for Gang Suppression
  - Sheriff Corrections
    - One (1) Deputy Coroner I/II (Position 7) – 3 Year Limited Term
- One (1) Correctional Officer I/II is funded by the Inmate Welfare Fund for the Work Furlough Program (Position 123)
- Six (6) Deputy Sheriff/Coroner I/II (School Resource Officers) are funded by the Rural Law Enforcement Funds, Merced College, Court Security Contract, and Local School Contracts and a portion of general fund
- 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)
- One (1) Recorder Clerk I/II/III was added that is funded by revenue
- One (1) Risk Analyst I/II/III (Position 9) is 100% revenue supported for focused effort in evaluating safety and risk issues

Revenue/Grant Supported Positions Continued

- One (1) Cadastral Drafting Technician I/II (Position 34) is 100% revenue supported
- 100% Revenue Supported – Juvenile Probation Camp Funding (JPCP): one (1) Legal Process Clerk I/II (Position 94), one (1) Staff Services Analyst I/II (Position 95), one (1) Supervising Probation Officer (Position 96), two (2) Deputy Probation Officer I/II/II (Position 97, 98)

- One (1) Deputy Probation Officer I/II/III (Position 106) is 100% funded by the Substance Abuse Offender Treatment Program
- Two (2) Deputy Probation Officer I/II/III (Position 107, 108) is 100% funded by the Mentally Ill Offender Crime Reduction (MIOCR) Grant
- One Deputy Probation Officer (Position 110) funded by the Merced/Mariposa Narcotics Task Force Grant
- One (1) Deputy District Attorney I/II/III/IV (Position 94) - Limited Term funded by United States Department of Justice Gang Grant
- One (1) Legal Assistant (Position 116) funded from DA Civil Suits Trust for 2.5 years beginning FY07/08 Mid Year.
- One (1) Code Compliance Technician (Position 31) - Limited Term is funded by revenue.
- One (1) Grounds Maintenance Worker I/II 100% funded by the Juvenile Probation Camp Funding.

RECOMMENDED POSITIONS
FISCAL YEAR 2008-2009

Budget Unit	Department	Classification Title	# of Positions Recommended	Salary & Benefits Recommended	County Cost Recommended
Health & Human Services					
40001	Health	Automation Systems Analyst I/II	2	124,652	124,652
	Health & Human Services Total		2	124,652	124,652
Public Safety					
22100	Sheriff	Commander - At Will	1	121,569	121,569
	Public Safety Total		1	121,569	121,569
Municipal/Countywide Services					
18200	Commerce Aviation & Economic Development	Director Designee	1	71,868	71,868
	Municipal/Countywide Services Total		1	71,868	71,868
Administrative Support					
11400	Treasurer	Staff Fiscal Anaylst	1	70,424	70,424
13000	Human Resources	Director Designee	1	72,082	72,082
14000	Registrar of Voters	Assistant Registrar of Voters	1	91,533	91,533
	Administrative Support Total		3	234,039	234,039
	GENERAL FUND TOTAL		**7**	**552,128**	**552,128**
Municipal/Countywide Services - Other Funds					
75100	Solid Waste	Fiscal Services Supervisor	1	59,372	0
	Municipal/Countywide Services - Other Funds Total		1	59,372	0
	OTHER FUNDS TOTAL		**1**	**59,372**	**0**

TOTAL RECOMMENDED POSITIONS			
GENERAL FUND TOTAL	**7**	**552,128**	**552,128**
ALL FUNDS TOTAL	**8**	**611,500**	**552,128**

POSITIONS TO BE DELETED
FISCAL YEAR 2008-2009

Budget Unit	Department	Classification Title	Position Number	# of Positions Recommended	Salary & Benefits Recommended	County Cost Recommended
Health and Human Services						
41525	Mental Health	Alcohol & Drug Program Manager	274	1	107,299	107,299
	Health and Human Services Total			1	107,299	107,299
Administrative Support						
11400	Treasurer	Accounting Technician	2	1	63,218	63,218
	Administrative Support Total			1	63,218	63,218
Municiple Countywide						
61000	Cooperative Extension	Office Assistant III	6	1	62,234	0
	Municiple Countywide Total			1	62,234	0
	GENERAL FUND TOTAL			**3**	**232,751**	**170,517**
Health and Human Services - Other Funds						
49500	Medical Assistance Program	Office Assistant II	16	1	53,515	0
49500	Medical Assistance Program	Medical Claims Clerk	7	1	61,844	0
49501	Medical Assistance Program	Eligibility Worker II	20	1	59,915	0
49501	Medical Assistance Program	Eligibility Worker II	23	1	59,915	0
	Health and Human Services - Other Funds Total			4	235,189	0
	OTHER FUNDS TOTAL			**4**	**235,189**	**0**

TOTAL POSITIONS TO BE DELETED			
GENERAL FUND TOTAL	**3**	**232,751**	**170,517**
ALL FUNDS TOTAL	**7**	**467,940**	**170,517**

GRAND TOTAL POSITIONS
FISCAL YEAR 2007-2008

		# OF POSITIONS RECOMMENDED	SALARY & BENEFITS RECOMMENDED	COUNTY COST RECOMMENDED
GENERAL FUND				
	ADDED	**7**	**552,128**	**552,128**
	DELETED	**(3)**	**(232,751)**	**(170,517)**
	TOTAL	**4**	**319,377**	**381,611**
ALL FUNDS				
	ADDED	**8**	**611,500**	**552,128**
	DELETED	**(7)**	**(467,940)**	**(170,517)**
	TOTAL	**1**	**143,560**	**381,611**

STAFFING OVERVIEW

POSITION SUMMARY REPORT
BY FUND AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT AND CONTRACT EMPLOYEES

		Approved 2004/05	Approved 2005/06	Approved 2006/07	Approved 2007/08	Recommend 2008/09
General Fund						
10000	Board of Supervisors	9	9	9	10	12
10100	County Executive Office	9	13	14	14	14
11000	Auditor-Controller	23	23	23	25	25
11100	Revenue & Reimbursement	18	19	20	20	20
11200	Assessor	38	39	39	39	39
11300	Tax Collector	5	5	5	6	6
11400	Treasurer	6	6	6	6	6
11500	Administrative Services - Support Services	26	24	24	25	25
12500	County Counsel	12	11	12	13	13
13000	Human Resources	11	14	14	13	14
13100	Employee Development	2	2	2	2	1
14000	Registrar of Voters	4	5	5	5	6
14200	Elections	0	0	0	0	0
16000	DPW-Building Services Division	14	14	14	14	14
17100	District Projects	0	0	1	2	0
18200	Commerce Aviation & Economic Development	9	9	9	9	10
18400	UC Development Office	2	0	0	0	0
19000	Risk Management	6	7	7	7	7
19200	Retirement	5	5	7	7	7
19900	DPW-Administration	16	17	17	18	18
20400	District Attorney	74	73	74	83	84
20600	Public Defender	16	18	21	25	25
21200	Indigent Defense	1	1	1	1	1
22000	Sheriff - Court Security	0	12	12	19	19
22100	Sheriff	131	119	122	131	132
23000	Sheriff-Corrections	103	107	110	115	114
23300	Juvenile Hall	74	74	74	75	75
23400	Probation	73	78	83	94	88
27000	Agricultural Commissioner	30	30	30	31	32
27100	Special Pest Control	0	0	0	0	0
27200	Sealer of Weights and Measures	7	7	7	6	6
27300	DPW-Building Division	13	14	14	14	12
27400	DPW - Professional Services Division	20	22	22	22	22
28000	Recorder	10	13	14	14	14
28100	Coroner	4	5	5	6	6
28500	Development Services	22	22	23	25	24
28700	Agricultural Commissioner - Animal Control	15	16	16	18	19
29400	County Clerk	2	2	2	2	2
40000	Health	141	147	149	149	152
41500	Mental Health	233	236	241	185	193
50000	Human Services Agency	562	595	606	616	616
50500	IHSS Public Authority	4	4	4	4	4
55000	Department of Workforce Investment	72	72	72	70	69
59000	Area Agency on Aging	4	4	4	4	4
60000	Library	22	22	25	26	26
61000	Cooperative Extension	4	5	5	5	4
70000	DPW-Recreation Division	2	2	2	2	2
70200	DPW-Parks Division	13	13	15	17	17
	Total General Fund	***1,867***	***1,935***	***1,981***	***1,994***	***1,999***

POSITION SUMMARY REPORT
BY FUND AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT AND CONTRACT EMPLOYEES

		Approved	Approved	Approved	Approved	Recommend
Other Funds						
18100	Merced County Spring Fair	4	4	5	5	5
20100	Child Support Services Agency	115	115	116	113	112
23100	Sheriff-Inmate Welfare	3	3	4	4	4
25000	Fire	5	5	5	6	6
25100	Emergency Services	1	1	1	1	1
30000	DPW-Road Division	54	54	56	60	60
40600	First 5 Merced County	6	11	12	11	11
49500	Medical Assistance Program	16	16	21	21	17
		204	***209***	***220***	***221***	***216***
Internal Service Funds						
75500	Fleet Management Services	7	7	7	7	7
75600	Administrative Services	41	46	46	46	46
75700	Communications	2	0	0	0	0
75800	Central Services - Duplicating	0	0	0	0	0
75800	Castle Sewer and Water				0	
	Total	***50***	***53***	***53***	***53***	***53***
Enterprise Funds						
75000	MCMC	0	0	0	0	0
75100	Solid Waste	45	49	49	49	50
75200	Castle Airport Development Center	10	10	12	13	13
75300	Countywide Transit	5	5	5	6	6
	Total	***60***	***64***	***66***	***68***	***69***
	Grand Total	***2,181***	***2,261***	***2,320***	***2,336***	***2,337***

BUDGET BY DELIVERY SERVICES

FY 2008/09 PROPOSED BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 07/08 FINAL APPROP.	FY 07/08 FINAL DEPT REVENUE	FY 07/08 FINAL CW & FUND BAL FINANCING	FY 08/09 PROPOSED APPROP.	FY 08/09 PROPOSED DEPT REVENUE	FY 08/09 PROPOSED CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES							
	HEALTH & WELFARE TRUST FUND						
40000	HEALTH	19,356,982	16,188,585	(3,168,397)	17,757,645	15,044,756	(2,712,889)
41500	MENTAL HEALTH	26,572,540	27,134,787	562,247	27,220,605	27,737,410	516,805
50000	HUMAN SERVICES AGENCY	74,704,730	72,803,278	(1,901,452)	77,783,509	75,622,010	(2,161,499)
50500	IHSS PUBLIC AUTHORITY	1,750,053	1,424,660	(325,393)	1,867,456	1,551,450	(316,006)
51000	ASSISTANCE TO THE NEEDY	65,046,879	61,451,091	(3,595,788)	67,474,414	63,390,796	(4,083,618)
	GROUP TOTAL	**187,431,184**	**179,002,401**	**(8,428,783)**	**192,103,629**	**183,346,422**	**(8,757,207)**
	OTHER HEALTH/HUMAN SERVICES						
53000	AID TO INDIGENTS	404,344	50,000	(354,344)	388,158	75,000	(313,158)
55000	DEPARTMENT OF WORKFORCE INVESTMENT	4,895,689	4,895,689	0	4,566,306	4,566,306	0
59000	AREA AGENCY ON AGING	1,818,318	1,345,661	(472,657)	1,838,549	1,320,424	(518,125)
	SB 855 REVENUE TRANSFER						
	GROUP TOTAL	**7,118,351**	**6,291,350**	**(827,001)**	**6,793,013**	**5,961,730**	**(831,283)**
	HEALTH & HUMAN SERVICES TOTAL	**194,549,535**	**185,293,751**	**(9,255,784)**	**198,896,642**	**189,308,152**	**(9,588,490)**
JUSTICE SYSTEM							
	TRIAL COURT FUNDING						
20000	COUNTY COURT OPERATIONS	2,850,000	3,030,500	180,500	2,410,000	3,171,478	761,478
	GROUP TOTAL	**2,850,000**	**3,030,500**	**180,500**	**2,410,000**	**3,171,478**	**761,478**
	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	2,192,995	10,300	(2,182,695)	2,283,131	10,600	(2,272,531)
22000	SHERIFF- COURT SECURITY	2,515,049	2,515,049	0	2,464,313	2,464,313	0
23400	PROBATION	9,952,449	4,890,705	(5,061,744)	10,902,510	5,679,525	(5,222,985)
	GROUP TOTAL	**14,760,493**	**7,416,054**	**(7,344,439)**	**15,749,954**	**8,154,438**	**(7,595,516)**
	JUSTICE SYSTEM TOTAL	**17,610,493**	**10,446,554**	**(7,163,939)**	**18,159,954**	**11,325,916**	**(6,834,038)**

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 07/08 FINAL APPROP.	FY 07/08 FINAL DEPT REVENUE	FY 07/08 FINAL CW & FUND BAL FINANCING	FY 08/09 PROPOSED APPROP.	FY 08/09 PROPOSED DEPT REVENUE	FY 08/09 PROPOSED CW & FUND BAL FINANCING
LOCAL PUBLIC SAFETY FUND							
	CORRECTIONS & DETENTION						
23000	SHERIFF CORRECTIONS	18,977,043	6,160,539	(12,816,504)	19,890,372	6,275,088	(13,615,284)
23300	JUVENILE HALL	9,355,253	2,863,540	(6,491,713)	9,445,718	2,804,979	(6,640,739)
23700	STATE INSTITUTIONS	3,250,000	0	(3,250,000)	3,250,000	0	(3,250,000)
	GROUP TOTAL	**31,582,296**	**9,024,079**	**(22,558,217)**	**32,586,090**	**9,080,067**	**(23,506,023)**
	OTHER PUBLIC SAFETY PROGRAMS						
20400	DISTRICT ATTORNEY	9,361,294	3,770,218	(5,591,076)	10,540,644	3,754,781	(6,785,863)
20600	PUBLIC DEFENDER	3,518,911	815,752	(2,703,159)	4,010,047	832,916	(3,177,131)
22100	SHERIFF	19,039,227	7,019,538	(12,019,689)	19,938,600	6,803,044	(13,135,556)
	GROUP TOTAL	**31,919,432**	**11,605,508**	**(20,313,924)**	**34,489,291**	**11,390,741**	**(23,098,550)**
PUBLIC SAFETY TOTAL		**63,501,728**	**20,629,587**	**(42,872,141)**	**67,075,381**	**20,470,808**	**(46,604,573)**
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)	1,026,000	0	(1,026,000)
26000	DPW-CREEK PROJECTS DIVISION	208,450	0	(208,450)	261,726	6,000	(255,726)
27000	AGRICULTURAL COMMISSIONER	3,320,974	1,911,988	(1,408,986)	3,338,880	1,973,700	(1,365,180)
27100	SPECIAL PEST CONTROL	147,700	147,700	0	149,892	150,000	108
27300	DPW-BUILDING DIVISION	1,628,762	1,628,762	0	1,483,943	1,334,000	(149,943)
28500	PLANNING AND COMMUNITY DEVELOPMENT	3,189,368	1,253,798	(1,935,570)	3,286,965	1,189,727	(2,097,238)
28700	AGRICULTURAL COMM-ANIMAL CONTROL	1,706,284	604,533	(1,101,751)	1,953,862	619,533	(1,334,329)
29000	AIRPORT LAND USE COMMISSION	52,325	0	(52,325)	52,325	0	(52,325)
70000	DPW-RECREATION DIVISION	270,398	0	(270,398)	292,467	0	(292,467)
70100	DPW-SPECIAL RECREATION DIVISION	70,000	0	(70,000)	70,000	0	(70,000)
70200	DPW-PARKS DIVISION	2,046,653	331,448	(1,715,205)	2,136,265	565,140	(1,571,125)
	UNINCORPORATED AREA TOTAL	**16,166,914**	**5,878,229**	**(10,288,685)**	**14,552,325**	**5,838,100**	**(8,714,225)**
	COUNTYWIDE						
18200	COMMERCE AVIATION & ECONOMIC DEVELOPMENT	1,109,852	767,172	(342,680)	1,302,793	917,534	(385,259)
27200	SEALER OF WEIGHTS & MEASURES	607,010	198,600	(408,410)	630,110	209,100	(421,010)
27400	DPW-PROFESSIONAL SERVICES DIVISION	2,849,307	2,849,307	0	2,833,693	2,833,693	0
28000	RECORDER	1,512,869	2,176,100	663,231	1,534,634	2,076,100	541,466
28100	CORONER	1,119,904	101,070	(1,018,834)	1,573,852	23,000	(1,550,852)
28600	LOCAL AGENCY FORMATION COMMISSION	75,403	0	(75,403)	98,200	0	(98,200)
28800	PREDATORY ANIMAL CONTROL	49,803	13,880	(35,923)	52,000	14,750	(37,250)
28900	MERCED COUNTY ASSOCIATION OF GOVERNMENTS	82,926	0	(82,926)	86,456	0	(86,456)
60000	LIBRARY	2,701,514	878,634	(1,822,880)	2,650,204	866,343	(1,783,861)
61000	COOPERATIVE EXTENSION	393,858	54,000	(339,858)	432,874	54,000	(378,874)
70400	ARTS AND CULTURE	5,000	0	(5,000)	5,000	0	(5,000)
	COUNTYWIDE TOTAL	**10,507,446**	**7,038,763**	**(3,468,683)**	**11,199,816**	**6,994,520**	**(4,205,296)**
MUNICIPAL/COUNTYWIDE TOTAL		**26,674,360**	**12,916,992**	**(13,757,368)**	**25,752,141**	**12,832,620**	**(12,919,521)**

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 07/08 FINAL APPROP.	FY 07/08 FINAL DEPT REVENUE	FY 07/08 FINAL CW & FUND BAL FINANCING	FY 08/09 PROPOSED APPROP.	FY 08/09 PROPOSED DEPT REVENUE	FY 08/09 PROPOSED CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE							
	PROPERTY TAX SYSTEM						
11200	ASSESSOR	3,818,295	1,255,000	(2,563,295)	4,012,379	589,000	(3,423,379)
11300	TAX COLLECTOR	731,443	460,028	(271,415)	775,329	420,938	(354,391)
	PROP TAX ADMIN FEES						
	PROPERTY TAX TOTAL	**4,549,738**	**1,715,028**	**(2,834,710)**	**4,787,708**	**1,009,938**	**(3,777,770)**
	ADMINISTRATIVE SUPPORT						
10000	BOARD OF SUPERVISORS	4,191,959	500	(4,191,459)	5,070,070	477	(5,069,593)
10100	COUNTY EXECUTIVE OFFICE	2,790,485	0	(2,790,485)	3,048,998	0	(3,048,998)
10200	SPECIAL AUDITING	157,000	0	(157,000)	165,000	0	(165,000)
10400	BOARD OF EQUALIZATION	12,200	0	(12,200)	13,700	0	(13,700)
11000	AUDITOR-CONTROLLER	3,778,718	532,500	(3,246,218)	3,960,747	333,500	(3,627,247)
11100	REVENUE AND REIMBURSEMENT	2,171,632	2,168,762	(2,870)	2,225,292	2,299,400	74,108
11400	TREASURER	977,623	281,749	(695,874)	974,034	239,115	(734,919)
11500	ADMINISTRATIVE SERVICES-SUPPORT SERVICES	2,270,067	867,436	(1,402,631)	2,321,381	963,495	(1,357,886)
12500	COUNTY COUNSEL	2,335,697	237,124	(2,098,573)	2,518,388	473,386	(2,045,002)
13000	HUMAN RESOURCES	1,872,345	17,110	(1,855,235)	2,080,049	11,160	(2,068,889)
13100	EMPLOYEE DEVELOPMENT	458,606	0	(458,606)	337,890	0	(337,890)
14000	REGISTRAR OF VOTERS	1,118,689	30,000	(1,088,689)	753,182	380,000	(373,182)
14100	SPECIAL ELECTIONS	0	0	0	0	0	0
14200	ELECTIONS	1,617,669	191,643	(1,426,026)	795,409	200,500	(594,909)
16000	DPW - BUILDING SERVICES DIVISION	2,389,280	379,677	(2,009,603)	2,178,674	472,492	(1,706,182)
16200	TAXES BENEFITS AND ASSESSMENTS	102,200	0	(102,200)	66,200	0	(66,200)
17000	CAPITAL IMPROVEMENT PROGRAM	8,648,300	14,800	(8,633,500)	13,596,000	0	(13,596,000)
18000	ADVERTISING	394,600	0	(394,600)	307,000	0	(307,000)
19000	RISK MANAGEMENT	1,229,961	643,721	(586,240)	1,306,747	594,399	(712,348)
19200	RETIREMENT ASSOCIATION	4,609,537	4,609,537	0	4,667,346	4,667,346	0
19900	DPW-PUBLIC WORKS ADMINISTRATION	1,623,686	1,390,254	(233,432)	1,791,979	1,557,245	(234,734)
29400	COUNTY CLERK	199,564	194,675	(4,889)	206,915	205,100	(1,815)
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)	6,400,000	0	(6,400,000)
	ADMINISTRATIVE SUPPORT TOTAL	**49,284,818**	**11,559,488**	**(37,725,330)**	**55,470,001**	**12,397,615**	**(43,072,386)**
	MANAGEMENT INFRASTRUCTURE TOTAL	**53,834,556**	**13,274,516**	**(40,560,040)**	**60,257,709**	**13,407,553**	**(46,850,156)**
TOTAL GENERAL FUND BEFORE RESERVES		**356,170,672**	**242,561,400**	**(113,609,272)**	**370,141,827**	**247,345,049**	**(122,796,778)**
CONTRIBUTION TO PAYROLL RESERVE							
GENERAL FUND SUB-TOTAL		**356,170,672**	**242,561,400**	**(113,609,272)**	**370,141,827**	**247,345,049**	**(122,796,778)**
11001	AUDITOR CONTROLLER-COUNTYWIDE REVENUES		78,587,523	78,587,523		79,917,872	79,917,872
11300	TAX COLLECTOR-MOTEL TAX		409,839	409,839		411,928	411,928
28000	RECORDER-TRANSFER TAX		1,500,000	1,500,000		1,500,000	1,500,000
	AVAIL FUND BALANCE		33,111,910	33,111,910		40,966,978	40,966,978
GENERAL FUND		**356,170,672**	**356,170,672**	**0**	**370,141,827**	**370,141,827**	**0**

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 07/08 FINAL APPROP.	FY 07/08 FINAL DEPT REVENUE	FY 07/08 FINAL CW & FUND BAL FINANCING	FY 08/09 PROPOSED APPROP.	FY 08/09 PROPOSED DEPT REVENUE	FY 08/09 PROPOSED CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES - OTHER FUNDS							
	OTHER HEALTH/HUMAN SERVICES						
20100	CHILD SUPPORT SERVICES AGENCY	10,757,368	10,504,221	(253,147)	10,886,774	10,886,774	0
40600	FIRST FIVE MERCED COUNTY	9,529,040	6,202,864	(3,326,176)	7,325,799	4,756,710	(2,569,089)
45600	07-08 SCEAP NON COUNTY HOSPITAL	87,612	87,612	0	0	0	0
45700	07-08 SCEAP PHY SERVICES	5,122	5,122	0	0	0	0
45800	07-08 EMSA SB 2132 HSA FUNDS	132,374	132,374	0	0	0	0
45900	07-08 EMSA SB 2132 PSA & UA FUNDS	30,438	30,438	0	0	0	0
46100	05-06 SCEAP NON COUNTY HOSPITAL	0	26,997	26,997	0	0	0
46200	05-06 SCEAP PHY-EMS SERVICES	0	13,322	13,322	0	0	0
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	08-09 SCEAP MERCY COMMUNITY	0	0	0	115,621	115,621	0
47700	08-09 SCEAP PHYSICIAN SERVICES	0	0	0	26,099	26,099	0
47800	08-09 EMSA SB 2132 HSA FUNDS	0	0	0	132,508	132,508	0
47900	08-09 EMSA SB2132 PSA & UA Funds	0	0	0	30,136	30,136	0
48100	06-07 SCEAP-NON-COUNTY HOSPITAL	0	87,356	87,356	0	0	0
48800	06-07 SCEAP-PHYS-EMS	0	8,073	8,073	0	0	0
48900	06-07 EMSA SB 2132 HSA Funds	0	9,901	9,901	0	0	0
49000	06-07 EMSA SB 2132 PSA & UA Funds	0	2,585	2,585	0	0	0
49500	MEDICAL ASSISTANCE PROGRAM	6,430,817	6,020,682	(410,135)	5,495,166	5,532,224	37,058
55100	D W I-WIA-YOUTH	1,308,128	1,308,127	(1)	1,287,400	1,287,400	0
55200	D W I-WIA ADULTS	693,121	687,983	(5,138)	199,000	199,000	0
55300	D W I-WIA DISLOCATED WORKERS	496,121	508,554	12,433	136,000	136,000	0
55600	DEPT OF LABOR-EMPLOYMENT & TRAINING	529,000	529,886	886	627,000	627,000	0
75000	MEDICAL FACILITY LEASE OPERATIONS	0	200,000	200,000	0	220,000	220,000
	GROUP TOTAL	**29,999,141**	**26,366,097**	**(3,633,044)**	**26,261,503**	**23,949,472**	**(2,312,031)**
HEALTH & HUMAN SERVICES SUB-TOTAL		**29,999,141**	**26,366,097**	**(3,633,044)**	**26,261,503**	**23,949,472**	**(2,312,031)**
MUNICIPAL/COUNTYWIDE SERVICES - OTHER FUNDS							
	UNINCORPORATED AREA						
25000	FIRE	13,890,128	12,072,741	(1,817,387)	13,962,865	13,229,995	(732,870)
25100	EMERGENCY SERVICES	597,736	1,277,729	679,993	78,078	77,055	(1,023)
28200	AFFORDABLE HOUSING PROGRAM	822,840	724,462	(98,378)	845,575	843,000	(2,575)
28300	EASTSIDE FISH & GAME ASSOCIATION	9,800	11,588	1,788	11,250	5,250	(6,000)
28400	LOS BANOS SPORTSMEN'S ASSOCIATION	9,800	9,800	0	9,250	5,250	(4,000)
30000	DPW-ROAD DIVISION	39,782,364	40,119,925	337,561	18,878,488	34,361,241	15,482,753
75300	COUNTYWIDE TRANSIT	12,192,773	17,088,029	4,895,256	11,676,535	11,692,448	15,913
	UNINCORPORATED AREA TOTAL	**67,305,441**	**71,304,274**	**3,998,833**	**45,462,041**	**60,214,239**	**14,752,198**
	COUNTYWIDE						
18100	MERCED COUNTY SPRING FAIR	1,277,721	1,264,358	(13,363)	1,233,402	1,276,300	42,898
18500	MERCED COUNTY REDEVELOPMENT AGENCY				589,251	589,251	0
23100	SHERIFF INMATE WELFARE	1,081,167	866,684	(214,483)	1,146,681	1,178,027	31,346
75100	SOLID WASTE	14,945,851	48,046,983	33,101,132	13,466,512	20,152,767	6,686,255
75200	CASTLE AIRPORT DEVELOPMENT CENTER	5,789,907	5,878,076	88,169	2,633,894	2,662,508	28,614
75400	SOLID WASTE-CIP	18,697,825	0	(18,697,825)	0	0	0
75800	CASTLE SEWER AND WATER	460,136	587,058	126,922	408,976	408,976	0
	COUNTYWIDE TOTAL	**42,252,607**	**56,643,159**	**14,390,552**	**19,478,716**	**26,267,829**	**6,789,113**
MUNICIPAL/COUNTYWIDE TOTAL		**109,558,048**	**127,947,433**	**18,389,385**	**64,940,757**	**86,482,068**	**21,541,311**

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 07/08 FINAL APPROP.	FY 07/08 FINAL DEPT REVENUE	FY 07/08 FINAL CW & FUND BAL FINANCING	FY 08/09 PROPOSED APPROP.	FY 08/09 PROPOSED DEPT REVENUE	FY 08/09 PROPOSED 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	1,048,677	798,677	0	0	0
17200	CAP PROJECT - CORRECTIONAL FACILITY	0	0	0	0	0	0
17300	CAP PROJECT - MENTAL HEALTH FACILITY	0	258,058	258,058	0	258,924	258,924
17400	CAP PROJECT - JUSTICE FACILITY	0	1,445,049	1,445,049	0	0	0
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	730,000	730,000	0	0	0	0
17800	CAP PROJECT - JUVENILE FACILITY	0	0	0	0	0	0
17900	CAP PROJECT - ANIMAL CONTROL FACILITY	800,000	3,572,329	2,772,329	0	0	0
70700	DEBT SERVICE - TRANSIT FACILITY	0	0	0	0	0	0
70800	DEBT SERVICE - JUVENILE JUSTICE	996,478	1,078,226	81,748	996,078	996,078	0
70900	DEBT SERVICE - ENERGY RETROFIT	195,510	195,460	(50)	195,510	195,460	(50)
71100	DEBT SERVICE - CORRECTIONAL FACILITY	0	0	0	0	0	0
71200	DEBT SERVICE - MENTAL HEALTH	0	0	0	0	0	0
71300	DEBT SERVICE - JUSTICE FACILITY	670,532	567,949	(102,583)	667,282	667,282	0
71400	DEBT SERVICE - HEALTH	0	0	0	0	0	0
71500	DEBT SERVICE - DAIRY LOAN	1,131,770	1,244,000	112,230	1,127,981	1,409,180	281,199
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)	6,272,065	0	(6,272,065)
	ADMINISTRATIVE SUPPORT TOTAL	**10,747,586**	**10,139,748**	**(607,838)**	**9,258,916**	**3,526,924**	**(5,731,992)**
	MANAGEMENT INFRASTRUCTURE TOTAL	**10,747,586**	**10,139,748**	**(607,838)**	**9,258,916**	**3,526,924**	**(5,731,992)**
OTHER FUNDS TOTAL		**150,304,775**	**164,453,278**	**14,148,503**	**100,461,176**	**113,958,464**	**13,497,288**
ALL FUNDS - TOTAL BUDGET		**506,475,447**	**520,623,950**	**14,148,503**	**470,603,003**	**484,100,291**	**13,497,288**
75500	FLEET MANAGEMENT SERVICE	3,963,074	4,007,115	44,041	4,187,223	4,541,036	353,813
75600	DEPARTMENT OF ADMINISTRATIVE SERVICES	9,759,020	9,706,709	(52,311)	10,109,569	9,760,668	(348,901)
75700	COMMUNICATIONS	0	0	0	0	0	0
75900	INSURANCE POOL	46,862,219	44,446,175	(2,416,044)	47,172,124	42,750,733	(4,421,391)
	TOTAL ISF FUNDS	**60,584,313**	**58,159,999**	**(2,424,314)**	**61,468,916**	**57,052,437**	**(4,416,479)**
GRAND TOTAL INCLUDING ISF FUNDS		**567,059,760**	**578,783,949**	**11,724,189**	**532,071,919**	**541,152,728**	**9,080,809**

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

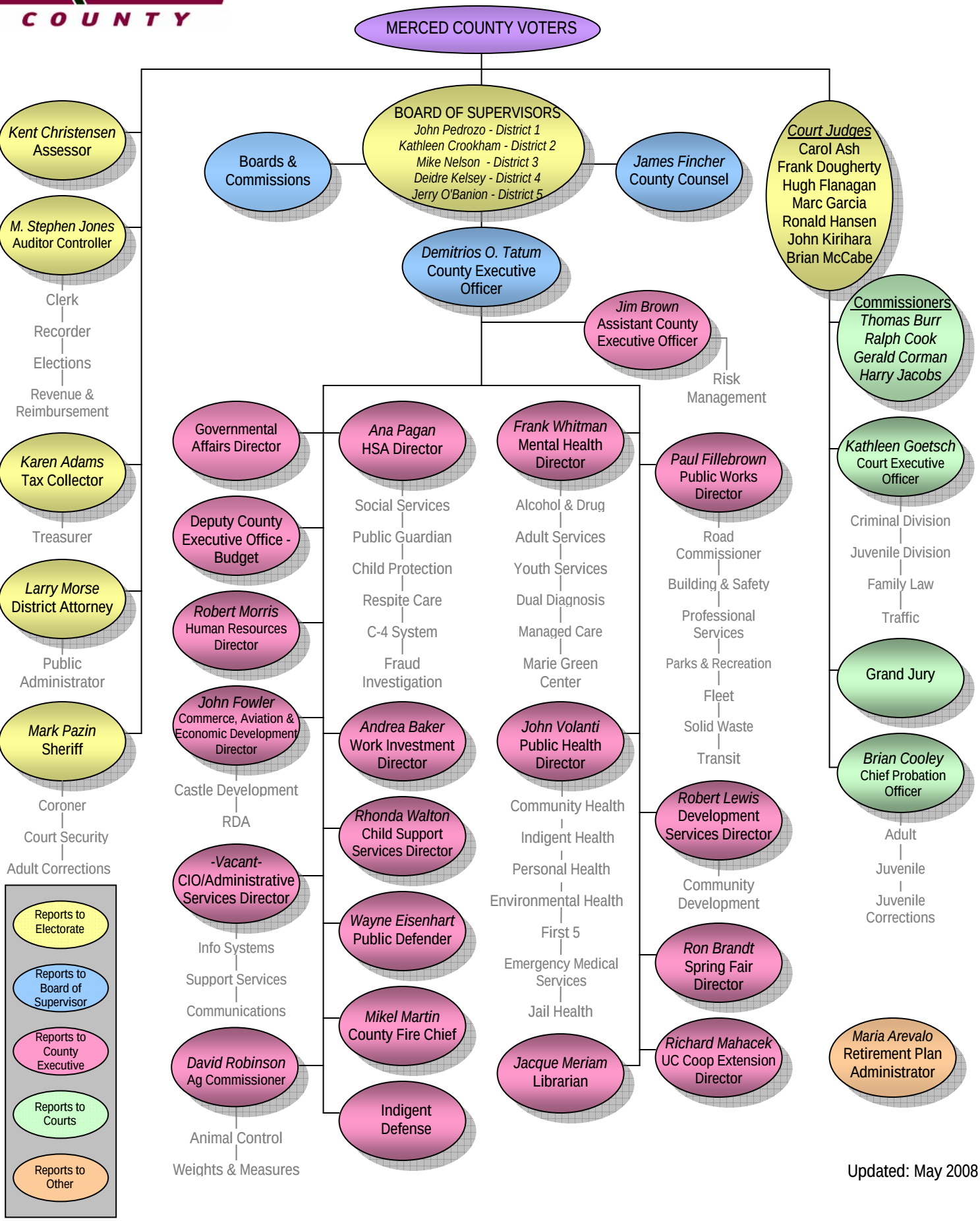
Presiding Judge	John D. Kirihara
	Carol K. Ash
	Frank Dougherty
	Hugh M. Flanagan
	Marc A. Garcia
	Ronald W. Hansen
	Brian McCabe

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	Vacant
County Librarian	Jacque Meriam
Development Services Director	Robert A. Lewis
Human Services Agency Director-Public Guardian-Conservator	Ana Pagan
Mental Health Director	Frank Whitman
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: May 2008

COUNTY PROFILE AND DISTRICT MAP

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 (BOS). 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 chairman is elected annually to preside over the Board meetings and exercise leadership for the Board.

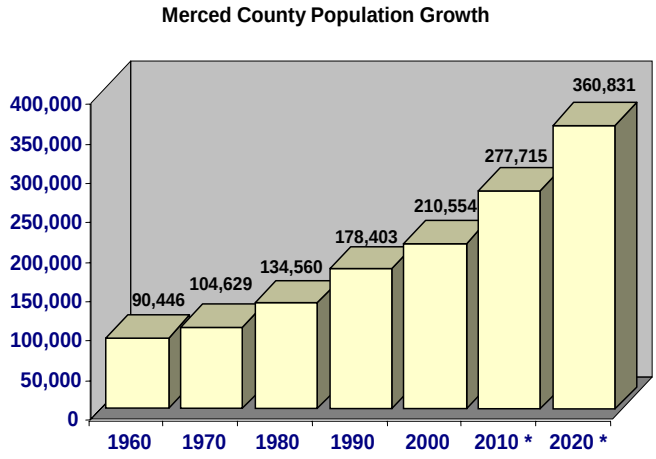
District	*Supervisor*	*Year Term Expires*
One	John Pedrozo	2008
Two	Kathleen M. Crookham	2008
Three	Mike Nelson	2010
Four	Deidre F. Kelsey	2008
Five	Jerry O'Banion	2010

Administration and Management

The 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

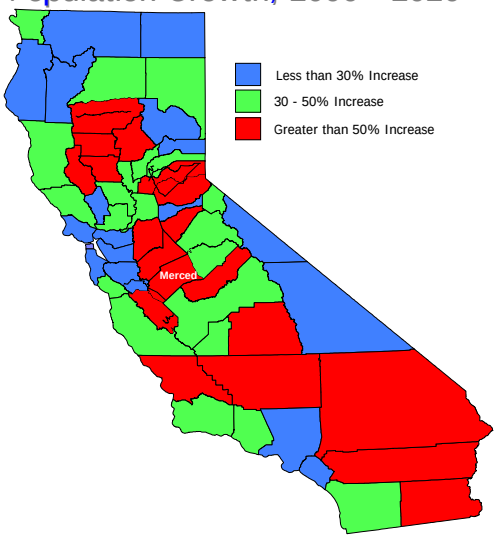
Merced County is located in the heart of California's Central Valley, the agricultural hub of the state. The County's abundant flat land and nearby sources of water support the local agricultural economy. The County geography spans from the coastal ranges to the foothills of the Sierra Nevada, and occupies approximately 1,935 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	2008 Estimate
Atwater	23,113	27,571
Dos Palos	4,581	5,024
Gustine	4,698	5,199
Livingston	10,473	13,795
Los Banos	25,869	36,052
Merced	63,893	80,608
Unincorporated	77,927	87,001
Total County of Merced	210,554	255,250

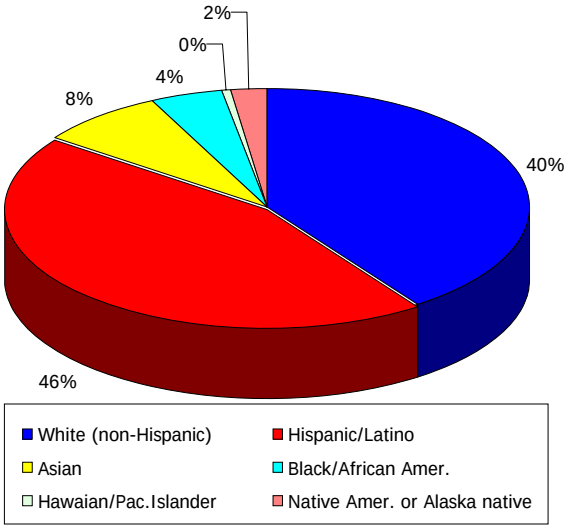
Merced County's population is very diverse.

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

Merced County is poised to open its new, state-of-the-art animal control facility located at Castle Commerce Center at the beginning of 2009. This 22,747 square foot shelter will replace a facility used since the early 1970's. There are several "green" aspects incorporated into the building including the usage of solar panels for "on-demand" hot water, natural lighting to reduce dependence on electricity and the usage of steel construction and manufactured wood to lessen our impact on the environment. The new shelter will provide a more hospitable environment for the public to meet and interact with pets that they are looking to adopt.

The County continues to make positive progress at the former Castle Air Force Base. Castle Airport officials were notified by the Federal Aviation Administration (FAA) that it has fulfilled all necessary obligations to receive a Commercial Airport Operating Certificate, also known as a Part 139 Certificate.. Upon receiving the final certificate from the FAA in the coming months, Castle will be one of the first airports in the nation to receive its Part 139 Certificate since 2004, and will be positioned to offer commercial passenger service.

To obtain a Part 139 certificate, an airport must meet certain operational and safety standards and provide for such things as firefighting and rescue equipment.

The County assumed control of the former military base after a Joint Powers Authority responsible for the facility was dissolved in 2000, and ownership of the property was transferred from the U.S. Air Force in December of 2006. Since that time, the County has invested more than $17 million into the airport, including more than $500,000 to reopen the area's only air traffic control tower in January of 2007.

Additionally, the County is currently in the process of building a passenger terminal, which is scheduled to open at the end of June 2008.

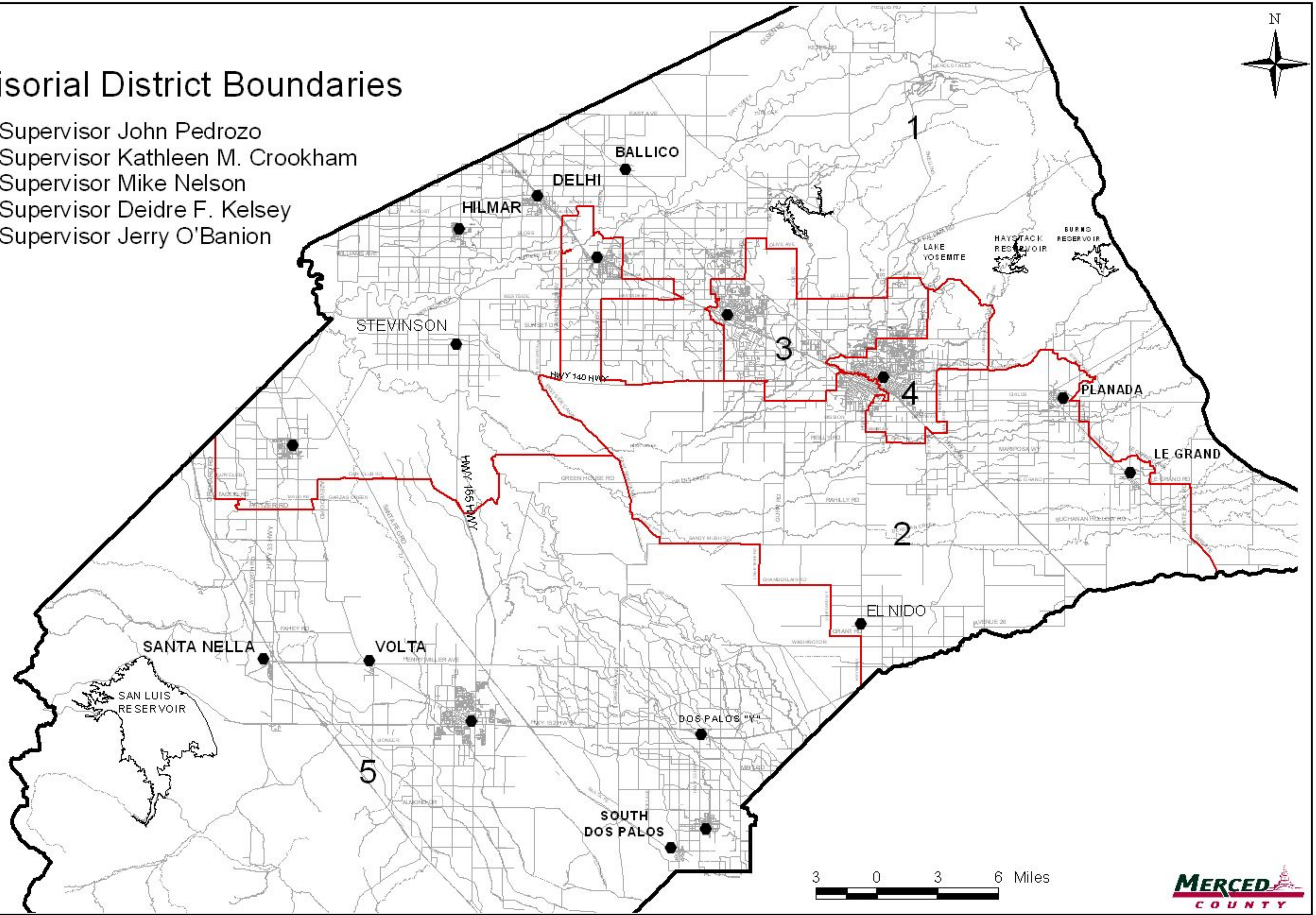
The County grew slightly larger in 2008 as its boundary changed, enhancing access to emergency services for local residents in the area south of Dos Palos. The new boundary line incorporated 6.52 square miles, or 4,175 acres, of land from Fresno County into Merced County. The line change process took nearly two years to complete, and better ensures access to government services for the local landowners and residents.

The Boards of Supervisors and County staff in both Counties worked cooperatively to ensure that residents in the area would have uninterrupted services as the boundary change took effect. According to the California Atlas of Historical County Boundaries, the last recorded county boundary change in California was in 1999, when Los Angeles transferred a small amount of land to Orange County. The last change to the Merced County boundary lines was in 1887, when Merced County lost a small area of land to San Benito County.

The Merced County Board of Supervisors dedicated two new fire engines in 2008. The two engines, numbered 75 and 81, will serve the Dos Palos Y and Merced stations respectively. The two new engines have updated equipment and more space to carry additional equipment to emergencies. The engines are International chassis and Hi-Tech Emergency Vehicle Service components make up the rest of the apparatus. The trucks were built locally at Hi-Tech in Oakdale. Each engine cost approximately $260,000 and was paid for out of the 05/06 budget. Merced County Station 81 responds to more than 900 calls each year, including accidents on State Highway 99. Station 75 in the Dos Palos Y area covers a large portion of the western part of the County from Los Banos to Dos Palos, and responds to more than 350 calls each year.

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



COUNTY BUDGET SCHEDULES

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of County Budget
For the Fiscal Year 2008-2009

County Budget Form
Schedule 1
Proposed

County Funds (1)	Available Financing: Fund Balance Unreserved/ Undesignated June 30, 2008 (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 And/Or Designations New or Incr. (7)	Financing Requirements: Total Financing Requirements (8)
General	40,966,978	0	329,174,849	370,141,827	370,141,827	0	370,141,827
Road	(15,482,753)	0	34,361,241	18,878,488	18,878,488	0	18,878,488
Affordable Housing Program	2,575	0	843,000	845,575	845,575	0	845,575
Child Support Services	0	0	10,886,774	10,886,774	10,886,774	0	10,886,774
Sheriff Inmate Welfare	(31,346)	0	1,178,027	1,146,681	1,146,681	0	1,146,681
Merced County Redevelopment Agency	0	0	589,251	589,251	589,251	0	589,251
First 5 Merced County	2,569,089	0	4,756,710	7,325,799	7,325,799	0	7,325,799
Spring Fair	(42,898)	0	1,276,300	1,233,402	1,233,402	0	1,233,402
Fish and Game	10,000	0	10,500	20,500	20,500	0	20,500
Medical Assistance Program	(37,058)	0	5,532,224	5,495,166	5,495,166	0	5,495,166
SCEAP	0	0	304,364	304,364	304,364	0	304,364
Workforce Investment	0	0	2,249,400	2,249,400	2,249,400	0	2,249,400
Debt Service	4,873,770	1,964,858	3,268,000	10,106,628	9,258,916	847,712	10,106,628
Capital Projects	(27,862)	0	258,924	231,062	0	231,062	231,062
Fire Control	1,983,893	0	13,307,050	15,290,943	14,040,943	1,250,000	15,290,943
Grand Total	34,784,388	1,964,858	407,996,614	444,745,860	442,417,086	2,328,774	444,745,860

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2008

County Budget Form
Schedule 2
Proposed

County Funds (1)	Fund Balance (Per Auditor) As Of June 30, 2008 Estimated (2)	Less: Fund Balance - Reserved/Designated June 30			Fund Balance Unreserved/ Undesignated June 30, 2008 Estimated (6)
		Encumbrances (3)	General And Other Reserves (4)	Designations (5)	
General	104,981,296	38,127,812	25,886,506		40,966,978
Road	8,895,515	23,750,525	627,743		(15,482,753)
Affordable Housing Program	2,575	0	0		2,575
Child Support Services Agency	36,099	35,799	300		0
Sheriff Inmate Welfare	225,321	202,268	54,399		(31,346)
Merced County Redevelopment Agency	64,599	64,599	0		0
First 5 Merced County	8,829,326	11,083	6,249,154		2,569,089
Spring Fair	18,832	61,430	300		(42,898)
Fish and Game	36,817	26,817	0		10,000
Medical Assistance Program	25,000	62,058	0		(37,058)
SCEAP	124,454	124,454	0		0
Workforce Investment	13,770	13,770	0		0
Debt Service	12,858,250		7,984,480		4,873,770
Capital Projects	10,418,916	10,025,895	420,883		(27,862)
Fire Control	10,456,601	3,757,052	4,715,656		1,983,893
Grand Total	156,987,371	76,263,562	45,939,421	0	34,784,388

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 2008-2009

County Budget Form
Schedule 3
Proposed

Description (1)	Reserves/ Designations Balance As Of 6/30/2008 (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	10,250,000					10,250,000	
Reserve for litigation	675,000					675,000	
Reserve for payroll & benefits	7,645,000					7,645,000	
Reserve for prepaid expenses	86,102					86,102	
Reserve for loans	2,102,879					2,102,879	
Reserve for imprest cash	9,409					9,409	
Reserve for inventories	118,116					118,116	
Reserve for capital projects	5,000,000					5,000,000	
General Fund Total	25,886,506					25,886,506	1010
Road Fund							
Reserve for imprest cash	50					50	
Reserve for inventories	627,693					627,693	
Road Fund Total	627,743					627,743	1020
Child Support Services							
Reserve for imprest cash	300					300	
Child Support Services Total	300					300	1075
Sheriff Inmate Welfare Fund							
Reserve for inventory	54,399					54,399	
Sheriff Inmate Welfare Total	54,399					54,399	1240
First 5 Merced County Fund							
General reserve	6,249,154					6,249,154	
First 5 Merced County Total	6,249,154					6,249,154	1500
Spring Fair Fund							
Reserve for imprest cash	300					300	
Spring Fair Total	300					300	1505
Debt Service Funds							
General reserve	7,984,480	1,964,858	1,964,858	847,712	847,712	6,867,334	
Debt Service Total	7,984,480	1,964,858	1,964,858	847,712	847,712	6,867,334	1795-1807
Capital Projects Funds							
General reserve	420,883			231,062	231,062	651,945	
Capital Projects Total	420,883			231,062	231,062	651,945	1794, 1808-1816
Fire Control Fund							
General Reserve	2,150,000					2,150,000	
Equipment Reserve	1,065,656			500,000	500,000	1,565,656	
Facilities Reserve	1,500,000			750,000	750,000	2,250,000	
Fire Control Total	4,715,656			1,250,000	1,250,000	5,965,656	1320
Grand Total	45,939,421	1,964,858	1,964,858	2,328,774	2,328,774	46,303,337	

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
Proposed

Description (1)		Actual 2006-2007 (2)	Estimated 2007-2008 (3)	Recommended 2008-2009 (4)	Approved/ Adopted By The Board Of Supervisors 2008-2009 (5)
Summarization By Source					
Current Secured Property Tax		40,593,938	41,366,164	43,014,048	43,014,048
Current Unsecured Property Tax		2,280,246	2,535,945	2,405,319	2,405,319
Taxes - Other Than Current Property		41,159,146	36,713,440	37,841,889	37,841,889
Licenses and Permits		4,374,942	4,532,479	4,697,440	4,697,440
Fines, Forfeitures, and Penalties		10,582,082	6,328,822	5,314,540	5,314,540
Use of Money and Property		10,773,889	10,350,085	8,483,423	8,483,423
Aid From Other Governmental Agencies		220,335,872	236,401,784	258,998,797	258,998,797
Charges For Current Services		35,536,550	38,803,745	40,247,188	40,247,188
Other Revenues		30,523,320	6,947,850	6,993,970	6,993,970
Cancellation of Reserves				1,964,858	1,964,858
Grand Total		396,159,985	383,980,314	409,961,472	409,961,472
Summarization By Fund					
General	1010	303,379,820	326,217,938	329,174,849	329,174,849
Road	1020	17,710,543	15,403,358	34,361,241	34,361,241
Affordable Housing Program	1060	921,404	843,000	843,000	843,000
Child Support Services Agency	1075	9,097,147	8,635,000	10,886,774	10,886,774
Sheriff Inmate Welfare	1240	963,264	810,000	1,178,027	1,178,027
Merced County Redevelopment Agency	1400	0	581,710	589,251	589,251
First 5 Merced County	1500	5,103,944	4,753,110	4,756,710	4,756,710
Spring Fair	1505	1,008,691	1,111,300	1,276,300	1,276,300
Fish and Game	1510	14,680	0	10,500	10,500
Medical Assistance Program	1515	5,061,870	5,532,224	5,532,224	5,532,224
SCEAP	1520-39, 1600-22	386,366	238,174	304,364	304,364
Workforce Investment	1580-85	2,235,521	1,632,810	2,249,400	2,249,400
Debt Service	1795-1807	11,553,665	3,254,970	5,232,858	5,232,858
Capital Projects	1794, 1808-16	23,357,758	1,170,000	258,924	258,924
Fire Control	1320	15,365,312	13,796,720	13,307,050	13,307,050
Grand Total		396,159,985	383,980,314	409,961,472	409,961,472

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2008-2009

SOURCE CLASSIFICATION (1)	ACTUAL 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2008-2009 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
91000 TAXES					
91010 PROPERTY-TAXES-CURRENT SECURED	28,911,228	30,316,698	31,855,473	31,855,473	
	11,682,710	11,045,266	11,098,575	11,098,575	1320
	0	4,200	60,000	60,000	1400
91020 PROPERTY-TAXES-CURRENT UNSECURED	1,638,437	1,852,200	1,789,600	1,789,600	
	641,809	683,745	609,719	609,719	1320
	0	0	6,000	6,000	1400
91034 PROP TAX IN LIEW OF VEH LIC FEES	25,286,270	25,600,000	26,802,110	26,802,110	
91035 IN LIEU LOCAL SALES & USE TAX REV	2,020,592	1,106,055	1,023,101	1,023,101	
91040 PROPERTY-TAXES-PRIOR UNSECURED	9,477	86,123	86,500	86,500	
	3,984	13,979	13,000	13,000	1320
91060 SALES AND USE TAX	5,161,979	5,218,672	5,077,950	5,077,950	
91062 SALES & USE TAX-LOCAL TRANS FUNDS	1,944,040	609,101	800,000	800,000	1020
91092 OTHER TAXES-TRANSFER TAX	1,194,781	1,500,000	1,500,000	1,500,000	
91093 OTHER TAXES-MOTEL TAX	422,233	409,839	411,928	411,928	
91097 OTHER TAXES-SUPPLEMENTAL TAXES	4,135,780	1,701,371	1,701,500	1,701,500	
	980,010	467,500	425,000	425,000	1320
	0	800	800	800	1400
TOTAL	84,033,330	80,615,549	83,261,256	83,261,256	
92000 LICENSES AND PERMITS					
92100 ANIMAL LICENSES	75,092	95,000	100,000	100,000	
92120 CONSTRUCTION PERMITS	1,406,926	1,328,000	1,396,000	1,396,000	
	61,671	64,000	60,000	60,000	1020
92140 ZONING PERMITS	40,073	67,158	67,158	67,158	
92150 FRANCHISES	1,567,915	1,625,991	1,605,221	1,605,221	

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SOURCE CLASSIFICATION (1)	ACTUAL 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2008-2009 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
92000 LICENSES AND PERMITS					
92151 FRANCHISES-SOLID WASTE	478,489	512,127	635,838	635,838	
92160 OTHER LICENSES & PERMITS	458,518	521,196	516,216	516,216	
	49,840	37,000	48,000	48,000	1020
92161 ADMINISTRATIVE PERMITS	30,766	37,007	37,007	37,007	
92162 MARRIAGE LICENSES	84,757	119,000	106,000	106,000	
92163 OTHER LICENSES & PERMITS-SHERIFF	47,647	40,000	40,000	40,000	
92164 OTHER LIC & PERMITS-DANCE PERMITS	1,350	1,000	1,000	1,000	
92167 LIVE SCAN-DOJ PROCESSING	71,898	85,000	85,000	85,000	
TOTAL	4,374,942	4,532,479	4,697,440	4,697,440	
93000 FINES FORFEITS AND PENALTIES					
93100 FINES FORFEITS AND PENALTIES	128,505	124,950	158,200	158,200	
93101 FORFEITED PROPERTY-NARCOTIC CASES	30,770	15,000	30,000	30,000	
93170 VEHICLE CODE FINES	2,824,425	2,800,000	2,800,000	2,800,000	
93173 VEHICLE CODE FINES-CITATIONS	27,440	22,500	22,500	22,500	
93174 VEHICLE CODE FINES-REGISTRATION	45,443	0	0	0	
93180 OTHER COURT FINES	169,370	263,240	254,458	254,458	
	13,264	0	10,000	10,000	1510
	559,256	673,000	673,000	673,000	1515
93181 COUNTY SHARE-CITY FINES	102,659	83,600	83,600	83,600	
93185 COURTS CONSTRUCTION ASSESSMENTS	400,000	400,000	400,000	400,000	
	403,581	353,032	357,282	357,282	1802
	250,000	700,000	0	0	1812
93187 COURTS CIVIL ASSESSMENTS	310,000	310,000	310,000	310,000	1802
93190 FORFEITURES & PENALTIES	34,300	0	0	0	

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93000 FINES FORFEITS AND PENALTIES					
93200 PENALTY & COST ON DELINQUENT TAXES	343,069	308,500	215,500	215,500	
93201 PENALTY AND COST - TEETER	4,740,000	240,000	0	0	
93202 PROPERTY TAX REDEMPTION FEE	0	35,000	0	0	
93310 PROCEEDS FROM TOBACCO JUDGEMENT	200,000	0	0	0	1815
TOTAL	10,582,082	6,328,822	5,314,540	5,314,540	
94000 USE OF MONEY AND PROPERTY					
94200 INTEREST	6,664,541	7,485,100	5,662,575	5,662,575	
	134,815	99,000	130,000	130,000	1020
	11,486	3,000	3,000	3,000	1060
	44,968	54,000	35,000	35,000	1075
	19,714	0	12,000	12,000	1240
	414,630	250,000	375,000	375,000	1320
	0	0	10	10	1400
	591,289	125,000	125,000	125,000	1500
	2,342	2,000	2,000	2,000	1505
	1,416	0	500	500	1510
	28,569	15,000	15,000	15,000	1515
	0	250	0	0	1526
	0	300	0	0	1528
	0	100	0	0	1529
	657	0	0	0	1531
	575	0	0	0	1532
	4,692	0	0	0	1533
	1,121	0	0	0	1534

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94000 USE OF MONEY AND PROPERTY					
	110	0	0	0	1600
	277-	0	0	0	1602
	125-	0	0	0	1603
	17	0	0	0	1604
	0	0	378	378	1605
	0	0	85	85	1606
	0	0	432	432	1607
	0	0	98	98	1608
	1	0	0	0	1610
	1	108	0	0	1617
	1,795	0	0	0	1618
	436	75	0	0	1619
	2,637	0	0	0	1796
	234	0	0	0	1797
	448,836	0	0	0	1799
	1,391	0	0	0	1802
	620,872	500,000	525,000	525,000	1804
	105,808	0	0	0	1807
	57,826	200,000	0	0	1810
	31,019	25,000	0	0	1811
	39,624	4,000	0	0	1812
	9,137	7,000	0	0	1813
	37,514	34,000	0	0	1814
	63,850	200,000	0	0	1815

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SOURCE CLASSIFICATION (1)	ACTUAL 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2008-2009 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
94000 USE OF MONEY AND PROPERTY					
	14,931	0	0	0	1816
94203 INTEREST & INV. INCOME-TOBACCO	33,449	2,800	2,800	2,800	
94210 RENTS & CONCESSIONS	188,142	248,595	250,132	250,132	
	650	0	0	0	1020
	0	1	1	1	1320
	0	0	3,600	3,600	1500
	119,656	121,900	121,900	121,900	1505
94211 INTERIM RENTALS	0	8,756	8,756	8,756	
	259,808	247,900	277,900	277,900	1505
94212 OTHER CONCESSIONS	12,525	0	0	0	
	339,417	310,000	426,056	426,056	1240
	338,304	282,000	367,000	367,000	1505
94213 RENTS-TOWER	46,514	49,200	64,200	64,200	
94216 HYDRO PLANT COMMISSION	78,972	75,000	75,000	75,000	
TOTAL	10,773,889	10,350,085	8,483,423	8,483,423	
95000 AID FROM OTHER GOVT AGENCIES					
95100 STATE OTHER	0	0	20,000	20,000	
95251 ADMINISTRATION & ENGINEERING	20,004	20,000	20,000	20,000	1020
95252 2104 - 20% SELECT SYSTEM	2,250,097	2,244,000	2,244,000	2,244,000	1020
95254 2106 - HIGHWAY USERS TAX	587,273	711,500	711,500	711,500	1020
95256 SEC 2105-PROP III	1,853,726	1,757,000	1,757,000	1,757,000	1020
95257 WASHED STATE MATCHING FUNDS	0	200,000	100,000	100,000	1020
95260 STATE MOTOR VEHICLE IN-LIEU TAX	156,685	0	0	0	
95261 ST MOTOR VEH-IN LIEU TAX REALIGN	8,030,427	10,813,859	7,788,005	7,788,005	

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95000 AID FROM OTHER GOVT AGENCIES					
	2,774,430	2,789,469	2,789,469	2,789,469	1515
95280 STATE-OTHER	23,980	285,000	344,000	344,000	
95281 STATE AID-PUBLIC SAFETY SERVICE	12,785,377	59,711,348	12,359,200	12,359,200	
95300 STATE-PUBLIC ASSISTANCE ADMIN	14,318,340	637,435	15,983,323	15,983,323	
95310 STATE-AID FOR PUBLIC ASSISTANCE	26,190,298	8,686,347	9,900,111	9,900,111	
95311 STATE AID-CHILD DEVELOPMENT	17,192	100,000	119,410	119,410	
95313 STATE AID-CHILD ABUSE & NEGLECT	68,235	94,719	94,409	94,409	
95314 STATE AID-MENTAL HEALTH PROP 36	1,287,695	757,549	652,923	652,923	
95315 STATE AID-MENTAL HLTH PROP 36 OTP	3,132	130,723	119,291	119,291	
95321 PUBLIC ASSISTANCE-REALIGNMENT	9,420,006	9,905,671	10,136,617	10,136,617	
95322 MENTAL HEALTH-REALIGNMENT	7,418,933	13,458,688	7,242,550	7,242,550	
95323 HEALTH REALIGNMENT	1,334,714	1,402,111	1,402,111	1,402,111	
	1,011,182	1,057,733	1,057,733	1,057,733	1515
95330 STATE HEALTH ADMINISTRATION	541,010	1,050,281	1,050,281	1,050,281	
95334 HEALTH-ATS	15,144	15,600	15,600	15,600	
95340 STATE AID FOR CRIPPLED CHILDREN	33,163	271,740	271,740	271,740	
95360 STATE AID FOR MENTAL HEALTH	324,927	983,210	454,576	454,576	
95361 STATE AID FOR DRUG COURT	511,332	472,690	531,163	531,163	
95362 STATE AID MHSA-PROP 63	1,989,843	8,360,565	4,329,341	4,329,341	
95363 STATE AID FOR MH-MHSA PLANNING	0	0	1,313,950	1,313,950	
95366 STATE AID FOR MH-PERINATAL	208,754	208,754	186,151	186,151	
95367 STATE AID FOR MH-ALCOHOL AND DRUG	50,875	55,497	49,565	49,565	
95370 STATE AID FOR TUBERCULOSIS CONTROL	21,662	13,000	13,000	13,000	
95380 STATE OTHER AID FOR HEALTH	154,283	140,772	140,772	140,772	

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95000 AID FROM OTHER GOVT AGENCIES					
95381 STATE MCH & CIA PROJECTS	1,015,907	659,200	685,209	685,209	
95383 STATE MANAGED CARE	2,376,093	4,890,826	2,445,412	2,445,412	
95384 STATE COMPREHENSIVE HEALTH PLAN	0	115,440	57,720	57,720	
95386 STATE CHILD HEALTH & DISABILITY	322,714	477,600	477,600	477,600	
95388 STATE PROP 10 TOB TAX	257,711	220,000	479,178	479,178	
	4,512,529	4,628,110	4,628,110	4,628,110	1500
	0	400,400	400,400	400,400	1515
95389 STATE PROP 99	198,188	155,000	155,000	155,000	
	49,364	71,622	71,622	71,622	1515
	0	79,570	0	0	1526
	0	1,281	0	0	1527
	0	120,884	0	0	1528
	0	27,351	0	0	1529
	135,780	0	0	0	1531
	56,500	0	0	0	1532
	10,984	0	0	0	1533
	2,481	0	0	0	1534
	10,100	0	0	0	1536
	11,228	0	0	0	1600
	852	0	0	0	1604
	0	0	115,243	115,243	1605
	0	0	26,014	26,014	1606
	0	0	131,876	131,876	1607
	0	0	29,838	29,838	1608

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95000 AID FROM OTHER GOVT AGENCIES					
	0	4,270	0	0	1617
	120,879	0	0	0	1618
	27,357	2,481	0	0	1619
95390 STATE AID FOR AGRICULTURE	1,563,604	1,577,480	1,617,050	1,617,050	
95400 STATE AID FOR CIVIL DEFENSE	0	77,055	77,055	77,055	1320
95410 STATE AID FOR CONSTRUCTION	43,549	0	0	0	
	131,729	350,000	755,042	755,042	1020
	54,266	165,000	165,000	165,000	1505
	3,242,245	0	0	0	1812
95413 STATE AID FOR DESIGN TCRP/RIP	132,956	60,000	6,028,384	6,028,384	1020
95415 STATE AID FOR CONSTRUCTION-UC	0	10,000	0	0	1020
95430 STATE AID FOR COUNTY FAIRS	150,000	150,000	170,000	170,000	1505
95450 STATE AID FOR VETERANS AFFAIRS	40,747	36,000	36,000	36,000	
95460 STATE HOMEOWNERS PROP TAX RELIEF	382,839	344,114	337,231	337,231	
	157,453	176,612	149,580	149,580	1320
95470 STATE-OPEN SPACE SUBVENTION	1,416,936	1,429,652	1,429,652	1,429,652	
95485 STATE AID INS FRAUD	128,713	197,901	188,992	188,992	
95490 STATE OTHER	8,109,274	11,922,529	12,479,073	12,479,073	
	5,370	0	0	0	1075
	0	20,000	150	150	1320
	1,322,115	1,632,810	1,287,400	1,287,400	1581
	580,608	0	199,000	199,000	1582
	314,560	0	136,000	136,000	1583
	18,133	0	0	0	1584

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95000 AID FROM OTHER GOVT AGENCIES					
95491 STATE EXTRADITION REIMBURSEMENT	5,024	12,000	12,000	12,000	
95492 STATE C.O.P.S. FUNDING	1,082,688	1,111,403	1,062,744	1,062,744	
95493 STATE GAS TAX REFUND	2,946	3,000	5,000	5,000	1020
95494 STATE-AB 2928	2,941,690	0	1,400,000	1,400,000	1020
95495 STATE CHILD SUPPORT	3,065,968	2,916,000	3,689,263	3,689,263	1075
95496 STATE OES/OCJP GRANT FUNDS	638,606	733,067	743,806	743,806	
95498 STATE MANDATED COSTS	1,080,499	666,500	717,175	717,175	
	142	0	0	0	1320
95500 FEDERAL PUBLIC ASSISTANCE ADMIN	41,559,803	3,965,279	52,207,043	52,207,043	
95510 FEDERAL AID FOR PUBLIC ASSISTANCE	30,105,423	48,713,369	49,519,190	49,519,190	
95530 FEDERAL AID FOR CONSTRUCTION	1,813,034	1,500,000	1,199,675	1,199,675	1020
95532 FEDERAL AID FOR DESIGN TEA/21	531,823	250,000	2,945,382	2,945,382	1020
95533 FEDERAL AID FOR CONSTRUCTION-UC	95,288	0	0	0	1020
95534 FEDERAL AID FOR CONST-SAFETEA HPP	0	0	1,635,000	1,635,000	1020
95540 FEDERAL AID FOR DISASTER	0	2,043	0	0	
95560 FEDERAL GRAZING FEES	411	500	600	600	
95581 FEDERAL HEALTH ADMIN	357,470	489,291	588,905	588,905	
95582 SAMHSA GRANT	796,220	1,736,969	864,545	864,545	
95583 MENTAL HEALTH FEDERAL	58,230	211,213	199,544	199,544	
95591 FEDERAL IN-LIEU TAX-WILDLIFE REF	41,499	39,500	39,500	39,500	
	11,177	13,230	10,000	10,000	1320
95592 FEDERAL IN-LIEU ENTITLEMENT LAND	50,847	50,000	50,000	50,000	
95600 FEDERAL OTHER	7,068,473	7,584,115	6,708,852	6,708,852	
	847,718	800,000	800,000	800,000	1060

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95000 AID FROM OTHER GOVT AGENCIES					
	1,152,291	0	0	0	1320
	0	0	627,000	627,000	1584
95604 FEDERAL FAMILY SUPPORT	5,970,560	5,660,000	7,161,511	7,161,511	1075
95609 STP REPLACEMENT-DIRECT	0	1,053,372	526,686	526,686	1020
95610 STP REPLACEMENT-MCAG	0	1,092,484	546,242	546,242	1020
95611 SPOUSAL ABUSE PROSECUTION PROGRAM	56,501	50,000	66,523	66,523	
95630 OTHER GOVERNMENTAL AGENCIES	616,655	698,989	704,989	704,989	
	78,403	711,011	7,011,000	7,011,000	1020
TOTAL	220,335,872	236,401,784	258,998,797	258,998,797	
96000 CHARGES FOR CURRENT SERVICES					
96600 CHARGES FOR CURRENT SERVICES	30,676	20,330	26,446	26,446	
	28,262	40,000	40,000	40,000	1060
	22,283	21,532	21,170	21,170	1320
96601 ENTERPRISE ZONE VOUCHERING	35,320	50,000	100,000	100,000	
96603 CHARGES FOR CURRENT SERVICES-OTHER	1,858	2,000	10,000	10,000	
96621 IMPACT FEES	385,589	0	0	0	
	85,994	700,000	885,000	885,000	1020
	1,299,017	0	0	0	1813
96622 PARKLAND DEDICATION FEES	58,360	46,600	0	0	
96640 ASSESSMENT & TAX COLLECTION FEES	85,224	91,786	80,000	80,000	
96642 TAX ADMIN FEES-CITIES/DISTRICTS	948,410	608,017	471,427	471,427	
96643 TAX ADMIN FEES-SUPPLEMENTAL TAXES	819,352	649,451	332,165	332,165	
96645 AB 719 TAX ADMIN PROGRAM	420,838	326,800	0	0	
96646 AUCTION FEE REIMBURSEMENT	802	500	36,225	36,225	

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96000 CHARGES FOR CURRENT SERVICES					
96647 DELINQUENT COST REVENUE	94,000	0	94,000	94,000	
96648 REDEMPTION FEES	44,640	0	44,640	44,640	
96650 AUDITING & ACCOUNTING FEES	2,755	10,000	20,000	20,000	
96660 COMMUNICATION SERVICES	84,785	90,744	90,744	90,744	
96670 ELECTION SERVICES	110,046	30,000	110,000	110,000	
96690 LEGAL SERVICES	547,757	478,250	459,500	459,500	
96692 LEGAL SERVICES-I0ALTA EARNED	0	85,000	20,000	20,000	
96700 PERSONNEL SERVICES	4,301,933	4,786,909	5,356,975	5,356,975	
96701 PERSONNEL SERVICES-ADMINISTRATION	2,615,118	4,823,537	4,943,346	4,943,346	
96703 PERSONNEL SERVICES-TRANSPORTATION	543	1,600	1,000	1,000	
96706 PERSONNEL SERV - JUVENILE COURT	95,483	99,049	99,049	99,049	
96710 PLANNING & ENGINEERING SERVICES	197,987	145,590	157,090	157,090	
	5,021	8,500	5,000	5,000	1020
96711 PLANNING SERVICES-ENVIRONMENTAL	0	160,000	160,000	160,000	
96712 PLANNING SERVICES-EIR SPEC SERV	176,915	150,000	150,000	150,000	
96713 SUBDIVISION REVIEW/INSPECTION FEES	199,337	25,000	346,000	346,000	1020
96714 PLANNING ACTIVITY FEES	136,223	108,290	135,000	135,000	1020
96715 PLANNING SERVICES-COMM PLANS	169,779	320,000	320,000	320,000	
96716 FLOOD PLAIN ADMINISTRATION FEES	10,025	5,000	10,000	10,000	
96717 WILLIAMSON ACT CONTRACTS	0	520	520	520	
96718 LAFCO SERVICES	99,567	80,000	80,000	80,000	
96730 AGRICULTURE SERVICES	210,105	225,000	309,800	309,800	
96731 WEIGHTS & MEASURES FEES	160,554	173,600	189,500	189,500	
96740 CIVIL PROCESSING SERVICE	175,281	181,600	181,600	181,600	

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2008-2009

SOURCE CLASSIFICATION (1)	ACTUAL 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2008-2009 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
96000 CHARGES FOR CURRENT SERVICES					
96743 CIVIL PROCESSING SERV-VEH EQUIP	54,000	54,000	54,000	54,000	
96744 CIVIL PROCESSING SERV-POC/SERV FEE	8,000	8,000	52,000	52,000	
96749 COURT APPOINTED COUNSEL FEE	106	400	400	400	
96750 COURT FEES AND COSTS	351,988	288,128	616,001	616,001	
96751 CLERKS FEES	98,322	70,000	70,000	70,000	
96754 PASSPORTS	97,080	85,000	80,000	80,000	
96757 CIVIL SUITS	0	80,000	80,100	80,100	
96761 ESTATE FEES-PUBLIC ADMINISTRATOR	27,638	85,000	65,000	65,000	
96762 ESTATE FEES-PUBLIC GUARDIAN	39,757	40,000	35,000	35,000	
96770 HUMANE SERVICES	201,251	281,000	301,000	301,000	
96771 SPAY/NEUTER SURGERY	27,551	45,000	50,000	50,000	
96780 LAW ENFORCEMENT SERVICES	140,882	153,000	153,000	153,000	
96781 LAW ENF-BOOKING FEES-BILLED	235,932	220,000	200,000	200,000	
96782 LAW ENF-BOOKING FEES-COURT	5,878	2,500	6,000	6,000	
96784 LAW ENF-TRIAL COURT	1,650,000	2,400,000	2,464,313	2,464,313	
96786 LAW ENF SERVICES-TRANSPORTATION	11,380	8,000	8,000	8,000	
96790 RECORDING FEES	89,030	87,000	87,000	87,000	
96791 RECORDING FEES-RECORDER	1,217,642	1,350,000	1,250,000	1,250,000	
96792 MICROGRAPHIC FEES	477,397	837,500	887,500	887,500	
96800 ROAD AND STREET SERVICES	6,131	3,600	5,000	5,000	1020
96810 HEALTH FEES	419,091	400,300	366,300	366,300	
	1,620	0	0	0	1075
	558,060	425,000	425,000	425,000	1515
96820 MENTAL HEALTH SERVICES	9,828	8,000	8,000	8,000	

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2008-2009

SOURCE CLASSIFICATION (1)	ACTUAL 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2008-2009 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
96000 CHARGES FOR CURRENT SERVICES					
96821 MENTAL HEALTH SVC FEES	71,013	36,000	40,000	40,000	
96822 MENTAL HEALTH SVC INSURANCE	46,123	18,300	17,000	17,000	
96823 MENTAL HEALTH-SAMHSA	72,702	0	0	0	
96824 MENTAL HEALTH-FEES OTHER	29,935	25,051	28,243	28,243	
96825 MENTAL HEALTH-PATH	13,140	0	0	0	
96826 MENTAL HEALTH-GRANTS	6,569-	0	0	0	
96827 MENTAL HEALTH-DRUG MEDI/CAL	375,171	562,826	600,455	600,455	
96828 MENTAL HEALTH-CONTRACTS	365,391	407,731	225,000	225,000	
96830 CRIPPLED CHILDREN SERVICES	4,669	6,000	6,000	6,000	
96840 SANITATION SERVICES	693,713	2,570,322	2,570,322	2,570,322	
96846 SANITATION SERVICES-PUB WKS TIP FS	185,000	185,000	185,000	185,000	
96847 SANITATION SERVICES-LEA LANDFILL	87,123	87,123	87,123	87,123	
96848 SANITATION SERV HHW-OTHER COUNTIES	20,390	0	0	0	
96850 REIMBURSEMENT RECOVERY OF COSTS	11,596	2,999	5,544	5,544	
	34,195	0	0	0	1515
96860 INSTITUTIONAL CARE & SERVICES	463,204	464,000	448,324	448,324	
96861 PRISONER BOARD	204,685	150,000	150,000	150,000	
96862 MEDICARE	28,129	20,617	42,600	42,600	
96863 MEDI CAL	4,528,303	3,772,793	3,091,073	3,091,073	
96864 PRIVATE PAY/INSURANCE	28,274	14,000	14,000	14,000	
96881 EDUCATIONAL SERVICES-OFFICER TR	43,774	92,000	94,000	94,000	
96891 LIBRARY SERVICE-FINES	32,871	33,000	33,000	33,000	
96900 PARKS & RECREATION FEES	135,248	125,800	118,939	118,939	
96901 PARKS & RECR FEES-ENTRANCE FEES	195,919	193,260	199,371	199,371	

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2008-2009

SOURCE CLASSIFICATION (1)	ACTUAL 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2008-2009 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
96000 CHARGES FOR CURRENT SERVICES					
96920 OTHER SERVICES	395,043	391,595	410,675	410,675	
	10,845	7,800	7,800	7,800	1320
96921 REIMBURSEMENT OFFICE	1,887,214	2,160,551	2,283,800	2,283,800	
96924 BANK/VAULT/CUSTODIAL REIMBURSEMENT	79,822	209,819	209,819	209,819	
96925 COST ALLOCATION	1,510,494	1,909,525	1,671,209	1,671,209	
96926 REIMBURSED PROJECTS	6,240	12,000	12,000	12,000	
	4,130,151	3,500,000	4,760,330	4,760,330	1020
96927 HSA - CHILD SUPPORT	327,277	350,000	350,000	350,000	
96929 OTHER SERVICES-SERVICE CHARGES	53,880	0	0	0	
	77,051	12,000	12,000	12,000	1320
96931 OTHER SERVICES-BANKRUPTCY FEES	0	0	15,000	15,000	
96934 OTHER SERVICES-PAY PLAN SET UP FEE	5,369	7,000	8,750	8,750	
96940 INTERFUND REVENUE	762	0	0	0	
TOTAL	35,536,550	38,803,745	40,247,188	40,247,188	
97000 OTHER REVENUE					
97100 AID REPAYMENTS	583,546	473,000	485,000	485,000	
97110 STALE DATED AID PAYMENTS	70,544	76,000	41,000	41,000	
97210 OPERATING TRANSFERS IN	18,317	0	0	0	
	200,000	200,000	200,000	200,000	1020
	0	976,000	476,000	476,000	1320
	989,634	914,730	914,326	914,326	1796
	195,460	195,460	195,460	195,460	1797
	5,367,061	0	0	0	1810
	0	0	258,924	258,924	1811

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2008-2009

SOURCE CLASSIFICATION (1)	ACTUAL 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2008-2009 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97000 OTHER REVENUE					
	5,000,000	0	0	0	1815
	250,000	0	0	0	1816
97212 OPERATING TRANSFERS IN - CSAC COP	0	81,748	81,752	81,752	1796
	81,556	0	0	0	1807
97213 OPERATING TRANSFER IN-PROG/INCOME	33,938	0	0	0	1060
97220 LONG-TERM DEBT PROCEEDS	0	576,710	522,441	522,441	1400
	6,099,225	0	0	0	1812
97950 REVENUE APPLICABLE TO PRIOR YEARS	779,314-	365,446	365,446	365,446	
	79,063	0	0	0	1320
	59,045-	34,000	34,000	34,000	1505
	0	7	0	0	1527
	0	800	0	0	1528
	0	500	0	0	1529
	185	0	0	0	1534
	0	0	200	200	1607
	0	0	200	200	1608
	455	0	0	0	1610
	298	0	0	0	1617
	204	0	0	0	1618
	60	197	0	0	1619
97960 SALE OF FIXED ASSETS	17,145	7,200	5,100	5,100	
	14,435	1,500	2,000	2,000	1020
	1,637	0	0	0	1075
	28,327	7,000	7,000	7,000	1320

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2008-2009

SOURCE CLASSIFICATION (1)	ACTUAL 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2008-2009 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97000 OTHER REVENUE					
97970 OTHER SALES	371,523	516,669	528,663	528,663	
97981 OTHER SALES-CONCESSION SALES	604,055	500,000	739,971	739,971	1240
97990 OTHER REVENUE	693,210	735,010	747,308	747,308	
	289,050	85,000	100,000	100,000	1020
	78	0	0	0	1240
	72,485	25,000	25,000	25,000	1320
	42,688	14,000	44,000	44,000	1505
	45,733	100,000	100,000	100,000	1515
	6,966,394	0	0	0	1799
	710,060	0	0	0	1812
97991 OTHER REVENUE-STALE DATED WARRANTS	167,873	500	2,500	2,500	
	1,360	0	0	0	1020
	7,024	5,000	1,000	1,000	1075
	4,300	0	0	0	1320
	126	0	0	0	1500
	76	0	0	0	1505
	1,081	0	0	0	1515
	50	0	0	0	1582
	55	0	0	0	1583
97992 OTHER REVENUE-DONATIONS	18,090	30,100	30,100	30,100	
	100,596	94,500	94,500	94,500	1505
97993 OTHER REVENUE-INSURANCE PROCEEDS	64,670	21,698	94,399	94,399	
	12,856	0	0	0	1020
	26,713	0	0	0	1320

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2008-2009

SOURCE CLASSIFICATION (1)	ACTUAL 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2008-2009 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97000 OTHER REVENUE					
	686,249	0	0	0	1816
97994 OTHER REVENUE-UNCLAIMED FUNDS	1,127	0	0	0	
	39	0	0	0	1320
97996 OTHER REVENUE-BAD CHECK FEE	15,709	10,000	13,500	13,500	
97998 OTHER REVENUE-CASH OVERAGE	57	75	0	0	
97999 OTHER REVENUE-PRINCIPAL PMTS LTD	1,427,262	900,000	884,180	884,180	1804
TOTAL	30,523,320	6,947,850	6,993,970	6,993,970	
CANCELLATION OF RESERVES	0	0	1,964,858	1,964,858	
GRAND TOTAL	396,159,985	383,980,314	409,961,472	409,961,472	

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 2008-2009

County Budget Form
Schedule 7
Proposed

Description (1)		Actual 2006-2007 (2)	Estimated 2007-2008 (3)	Recommended 2008-2009 (4)	Approved/ Adopted By The Board Of Supervisors 2008-2009 (5)
Summarization By Function					
General		50,477,824	39,882,132	57,617,240	57,617,240
Public Protection		97,878,640	121,924,385	129,719,261	129,719,261
Public Ways and Facilities		15,064,248	17,161,685	18,878,488	18,878,488
Health and Sanitation		48,148,787	51,322,618	58,103,579	58,103,579
Public Assistance		133,538,050	147,504,454	156,167,792	156,167,792
Education		2,634,272	3,068,171	3,083,078	3,083,078
Recreation and Cultural Services		2,100,689	3,078,418	2,503,732	2,503,732
Debt Service		13,040,028	9,004,497	9,943,916	9,943,916
Total Specific Financing Uses		362,882,538	392,946,360	436,017,086	436,017,086
Appropriation for Contingencies				6,400,000	6,400,000
Provisions for Reserves/Designations				2,328,774	2,328,774
Total Financing Requirements		362,882,538	392,946,360	444,745,860	444,745,860
Summarization By Fund					
General	1010	286,331,999	316,694,011	370,141,827	370,141,827
Road	1020	15,064,248	17,161,685	18,878,488	18,878,488
Affordable Housing Program	1060	802,115	810,240	845,575	845,575
Child Support Services Agency	1075	8,885,248	10,088,648	10,886,774	10,886,774
Sheriff Inmate Welfare	1240	961,820	1,189,802	1,146,681	1,146,681
Merced County Refevelopment Agency	1400		81,710	589,251	589,251
First 5 Merced County	1500	4,919,322	9,065,735	7,325,799	7,325,799
Spring Fair	1505	1,112,805	1,269,948	1,233,402	1,233,402
Fish and Game	1510	17,996		20,500	20,500
Medical Assistance Program	1515	5,711,012	5,376,323	5,495,166	5,495,166
SCEAP	1520-39, 1600-22	530,840	391,115	304,364	304,364
Workforce Investment	1580-85	2,218,081	1,277,500	2,249,400	2,249,400
Debt Service	1795-1807	13,007,348	8,949,497	10,106,628	10,106,628
Capital Projects	1808-15	14,021,227	3,656,263	231,062	231,062
Fire Control	1320	9,298,477	16,933,883	15,290,943	15,290,943
Total Financing Requirements		362,882,538	392,946,360	444,745,860	444,745,860

COUNTY OF MERCED

State of California
Summary of County Financing Requirements
For the Fiscal Year 2008-2009

Description (1)	Actual 2006-2007 (2)	Estimated 2007-2008 (3)	Recommended 2008-2009 (4)	Approved/ Adopted By The Board Of Supervisors 2008-2009 (5)
Total Specific Financing Uses (Brought Forward From Schedule 8A)	362,882,538	392,946,360	436,017,086	436,017,086
Appropriation for Contingencies:			6,400,000	6,400,000
Subtotal - Total Estimated Financing Uses	362,882,538	392,946,360	442,417,086	442,417,086
Provisions For Reserves/Designations			2,328,774	2,328,774
Total Financing Requirements	362,882,538	392,946,360	444,745,860	444,745,860

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 2008-2009

County Budget Form
Schedule 8A
Proposed

Budget Units (Grouped by Function and Activity) (1)	Actual 2006-2007 (2)	Estimated 2007-2008 (3)	Recommended 2008-2009 (4)	Approved/ Adopted By The Board Of Supervisors 2008-2009 (5)
General				
Legislative and Administration				
10000 Board of Supervisors	3,425,729	1,578,319	5,070,070	5,070,070
10100 County Executive Office	1,849,842	2,318,897	3,048,998	3,048,998
10200 Special Auditing	92,813	155,000	165,000	165,000
10400 Board of Equalization	3,383	11,700	13,700	13,700
Total Legislative and Administration	*5,371,767*	*4,063,916*	*8,297,768*	*8,297,768*
Finance				
11000 Auditor-Controller	2,611,933	3,421,200	3,960,747	3,960,747
11100 Revenue and Reimbursement	1,636,499	1,963,771	2,225,292	2,225,292
11200 Assessor	3,178,460	3,768,943	4,012,379	4,012,379
11300 Tax Collector	457,524	680,907	775,329	775,329
11400 Treasurer	688,996	950,112	974,034	974,034
11500 Administrative Services - Support Services	1,451,516	2,334,280	2,321,381	2,321,381
Total Finance	*10,024,928*	*13,119,213*	*14,269,162*	*14,269,162*
Counsel				
12500 County Counsel	1,412,131	2,061,318	2,518,388	2,518,388
Total Counsel	*1,412,131*	*2,061,318*	*2,518,388*	*2,518,388*
Personnel				
13000 Human Resources	1,402,979	1,853,906	2,080,049	2,080,049
13100 Employee Development	63,760	167,125	337,890	337,890
Total Personnel	*1,466,739*	*2,021,031*	*2,417,939*	*2,417,939*
Elections				
14000 Registrar of Voters	1,116,362	733,750	753,182	753,182
14200 Elections	949,806	537,097	795,409	795,409
Total Elections	*2,066,168*	*1,270,847*	*1,548,591*	*1,548,591*
Property Management				
16000 DPW - Building Services Division	1,571,334	2,068,496	2,178,674	2,178,674
16200 Taxes, Benefits and Assessments	26,012	66,200	66,200	66,200
Total Property Management	*1,597,346*	*2,134,696*	*2,244,874*	*2,244,874*
Plant Acquisition				
16900 Capital Projects - Courts Building Restoration	322,087	475,999	0	0
17000 Capital Improvement Program	1,140,256	1,466,370	13,596,000	13,596,000
17100 District Projects	212,172	246,563	500,000	500,000
17200 Capital Projects - Correctional Facility	0	300,000	0	0
17300 Capital Projects - Mental Health Facility	56,026	203,151	0	0
17400 Capital Projects - Justice Facility	11,777,532	850,000	0	0
17500 Capital Projects - Fire Facilities	1,493,727	21,000	0	0
17800 Capital Projects - Juvenile Justice Facility	343	2,500	0	0
17900 Capital Projects - Animal Control Facility	371,512	1,803,613	0	0
Total Plant Acquisition	*15,373,655*	*5,369,196*	*14,096,000*	*14,096,000*
Promotion				
18000 Advertising	71,090	129,600	307,000	307,000
18100 Merced County Spring Fair	1,112,805	1,269,948	1,233,402	1,233,402
18200 Commerce, Aviation and Economic Development	1,073,367	1,074,746	1,302,793	1,302,793
18400 UC Merced Development Office	80,995	49,950	0	0
18500 Merced County Redevelopment Agency	0	81,710	589,251	589,251
Total Promotion	*2,338,257*	*2,605,954*	*3,432,446*	*3,432,446*
Other General				
19000 Risk Management	783,239	1,059,176	1,306,747	1,306,747
19200 Retirement Association	2,087,322	4,605,585	4,667,346	4,667,346
19700 Operating Transfers	6,648,000	0	1,026,000	1,026,000
19900 DPW - Public Works Administration	1,308,272	1,571,200	1,791,979	1,791,979
Total Other General	*10,826,833*	*7,235,961*	*8,792,072*	*8,792,072*
Total General	**50,477,824**	**39,882,132**	**57,617,240**	**57,617,240**

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 2008-2009

County Budget Form
Schedule 8A
Proposed

Budget Units (Grouped by Function and Activity) (1)	Actual 2006-2007 (2)	Estimated 2007-2008 (3)	Recommended 2008-2009 (4)	Approved/ Adopted By The Board Of Supervisors 2008-2009 (5)
Public Protection				
Judicial				
20000 County Court Operations	1,743,133	1,862,000	2,410,000	2,410,000
20100 Child Support Services Agency	8,885,248	10,088,648	10,886,774	10,886,774
20200 Grand Jury	17,079	25,000	25,000	25,000
20400 District Attorney	7,595,553	9,308,946	10,540,644	10,540,644
20600 Public Defender	2,536,537	3,566,514	4,010,047	4,010,047
20900 Justice Automation System	19,001	75,000	75,000	75,000
21200 Indigent Defense	1,905,079	2,487,183	2,283,131	2,283,131
Total Judicial	*22,701,630*	*27,413,291*	*30,230,596*	*30,230,596*
Police Protection				
22000 Sheriff - Court Security	1,579,024	2,152,629	2,464,313	2,464,313
22100 Sheriff	16,803,083	18,666,534	19,938,600	19,938,600
Total Police Protection	*18,382,107*	*20,819,163*	*22,402,913*	*22,402,913*
Detention and Correction				
23000 Sheriff - Corrections	16,559,194	18,570,038	19,890,372	19,890,372
23100 Sheriff - Inmate Welfare	961,820	1,189,802	1,146,681	1,146,681
23300 Juvenile Hall	7,419,714	8,993,075	9,445,718	9,445,718
23400 Probation	6,983,298	9,810,090	10,902,510	10,902,510
23700 State Institutions	878,193	802,500	3,250,000	3,250,000
Total Detention and Correction	*32,802,219*	*39,365,505*	*44,635,281*	*44,635,281*
Fire Protection				
25000 Fire	8,770,860	16,417,883	13,962,865	13,962,865
25100 Emergency Services	527,617	516,000	78,078	78,078
Total Fire Protection	*9,298,477*	*16,933,883*	*14,040,943*	*14,040,943*
Flood Control				
26000 DPW - Creek Projects Division	97,417	241,833	261,726	261,726
Total Flood Control	*97,417*	*241,833*	*261,726*	*261,726*
Protective Inspection				
27000 Agricultural Commissioner	2,852,645	3,089,794	3,338,880	3,338,880
27100 Special Pest Control	147,718	142,155	149,892	149,892
27200 Sealer of Weights and Measures	480,794	590,652	630,110	630,110
27300 DPW - Building Division	1,370,407	1,481,841	1,483,943	1,483,943
27400 DPW - Professional Services Division	2,419,662	2,764,721	2,833,693	2,833,693
Total Protective Inspection	*7,271,226*	*8,069,163*	*8,436,518*	*8,436,518*
Other Protection				
28000 Recorder	1,075,719	1,573,385	1,534,634	1,534,634
28100 Coroner	874,467	1,429,874	1,573,852	1,573,852
28200 Affordable Housing Program	802,115	810,240	845,575	845,575
28300 Eastside Fish and Game Association	4,889	0	11,250	11,250
28400 Los Banos Sportsmen's Association	13,107	0	9,250	9,250
28500 Planning and Community Development	2,802,684	3,304,346	3,286,965	3,286,965
28600 Local Agency Formation Commission	77,276	0	98,200	98,200
28700 Agricultural Commissioner - Animal Control	1,408,373	1,603,902	1,953,862	1,953,862
28800 Predatory Animal Control	69,817	49,803	52,000	52,000
28900 Merced County Association of Governments	63,756	82,926	86,456	86,456
29000 Airport Land Use Commission	4,525	52,325	52,325	52,325
29400 County Clerk	128,836	174,746	206,915	206,915
Total Other Protection	*7,325,564*	*9,081,547*	*9,711,284*	*9,711,284*
Total Public Protection	**97,878,640**	**121,924,385**	**129,719,261**	**129,719,261**
Public Ways and Facilities				
Public Ways				
30000 DPW - Road Division	15,064,248	17,161,685	18,878,488	18,878,488
Total Public Ways	*15,064,248*	*17,161,685*	*18,878,488*	*18,878,488*
Total Public Ways and Facilities	**15,064,248**	**17,161,685**	**18,878,488**	**18,878,488**

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 2008-2009

County Budget Form
Schedule 8A
Proposed

Budget Units (Grouped by Function and Activity) (1)	Actual 2006-2007 (2)	Estimated 2007-2008 (3)	Recommended 2008-2009 (4)	Approved/ Adopted By The Board Of Supervisors 2008-2009 (5)
Health and Sanitation				
Health				
40000 Health	14,623,485	16,032,909	17,757,645	17,757,645
40600 First 5 Merced County	4,919,322	9,065,735	7,325,799	7,325,799
41500 Mental Health	22,364,128	20,456,536	27,220,605	27,220,605
Total Health	*41,906,935*	*45,555,180*	*52,304,049*	*52,304,049*
Hospital Care				
45600 07/08 SCEAP Non-County Hospitals	0	79,820	0	0
45700 07/08 SCEAP Physician Services	0	4,269	0	0
45800 07/08 EMSA SB 2132 HSA Funds	0	121,984	0	0
45900 07/08 EMSA SB 2132 PSA Funds	0	27,951	0	0
46100 05/06 SCEAP Non-County Hospitals	136,312	27,283	0	0
46200 05/06 SCEAP Physicians - EMS Services	56,191	12,154	0	0
46300 05/06 EMSA SB 2132 HSA Funds	137,839	0	0	0
46400 05/06 EMSA SB 2132 PSA and UA Funds	31,432	0	0	0
46600 03/04 SCEAP Non-County Hospitals	10,148	0	0	0
47100 04/05 SCEAP Non-County Hospitals	14,275	0	0	0
47300 04/05 EMSA SB 2132 HSA Funds	14,208	0	0	0
47400 04/05 EMSA SB 2132 PSA and UA Funds	6,410	0	0	0
47500 04/05 SCEAP Physicians - EMS Services	1,565	0	0	0
47600 08/09 SCEAP Mercy Community	0	0	115,621	115,621
47700 08/09 SCEAP Physician Services	0	0	26,099	26,099
47800 08/09 EMSA SB 2132 HSA Funds	0	0	132,508	132,508
47900 08/09 EMSA SB 2132 PSA Funds	0	0	30,136	30,136
48100 06/07 SCEAP Non-County Hospitals	0	69,972	0	0
48800 06/07 SCEAP Physicians Services	139	4,293	0	0
48900 06/07 EMSA SB 2132 HSA Funds	99,736	35,368	0	0
49000 06/07 EMSA SB 2132 PSA Funds	22,585	8,021	0	0
49500 Medical Assistance Program	5,711,012	5,376,323	5,495,166	5,495,166
Total Hospital Care	*6,241,852*	*5,767,438*	*5,799,530*	*5,799,530*
Total Health and Sanitation	**48,148,787**	**51,322,618**	**58,103,579**	**58,103,579**
Public Assistance				
Administration				
50000 Human Services Agency	63,683,494	74,680,429	77,783,509	77,783,509
50500 IHSS Public Authority	1,165,428	1,750,053	1,867,456	1,867,456
Total Administration	*64,848,922*	*76,430,482*	*79,650,965*	*79,650,965*
Aid Programs				
51000 Assistance to the Needy	60,642,660	63,276,403	67,474,414	67,474,414
Total Aid Programs	*60,642,660*	*63,276,403*	*67,474,414*	*67,474,414*
General Relief				
53000 Aid to Indigents	393,483	367,344	388,158	388,158
Total General Relief	*393,483*	*367,344*	*388,158*	*388,158*
Other Assistance				
55000 Department of Workforce Investment (DWI)	3,671,227	4,363,484	4,566,306	4,566,306
55100 DWI - WIA - Youth	1,322,117	1,205,000	1,287,400	1,287,400
55200 DWI - WIA - Adults	563,199	36,500	199,000	199,000
55300 DWI - WIA - Dislocated Workers	314,632	36,000	136,000	136,000
55600 Department of Labor - Employment and Training	18,133	0	627,000	627,000
59000 Area Agency on Aging	1,763,677	1,789,241	1,838,549	1,838,549
Total Other Assistance	*7,652,985*	*7,430,225*	*8,654,255*	*8,654,255*
Total Public Assistance	**133,538,050**	**147,504,454**	**156,167,792**	**156,167,792**

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 2008-2009

County Budget Form
Schedule 8A
Proposed

Budget Units (Grouped by Function and Activity) (1)	Actual 2006-2007 (2)	Estimated 2007-2008 (3)	Recommended 2008-2009 (4)	Approved/ Adopted By The Board Of Supervisors 2008-2009 (5)
Education				
Library Services				
60000 Library	2,293,378	2,689,013	2,650,204	2,650,204
Total Library Services	*2,293,378*	*2,689,013*	*2,650,204*	*2,650,204*
Agricultural Education				
61000 Cooperative Extension	340,894	379,158	432,874	432,874
Total Agricultural Education	*340,894*	*379,158*	*432,874*	*432,874*
Total Education	**2,634,272**	**3,068,171**	**3,083,078**	**3,083,078**
Recreation and Cultural Services				
Recreation Facilities				
70000 DPW - Recreation Division	201,035	287,976	292,467	292,467
70100 DPW - Special Recreation Division	12,367	70,000	70,000	70,000
70200 DPW - Parks Division	1,887,287	2,715,442	2,136,265	2,136,265
Total Recreation Facilities	*2,100,689*	*3,073,418*	*2,498,732*	*2,498,732*
Cultural Services				
70400 Arts and Culture	0	5,000	5,000	5,000
Total Cultural Services	*0*	*5,000*	*5,000*	*5,000*
Total Recreation and Cultural Services	**2,100,689**	**3,078,418**	**2,503,732**	**2,503,732**
Debt Service				
Long Term Debt Service				
70800 Debt Service - Juvenile Hall	990,240	990,940	996,078	996,078
70900 Debt Service - Energy Retrofit	195,509	195,510	195,510	195,510
Total Long Term Debt Service	*1,185,749*	*1,186,450*	*1,191,588*	*1,191,588*
Interest on Notes and Warrants				
71000 Interest on TRANS and Other Notes	32,680	55,000	685,000	685,000
Total Interest on Notes and Warrants	*32,680*	*55,000*	*685,000*	*685,000*
Long Term Debt Service				
71300 Debt Service - Justice Facility	665,381	663,032	667,282	667,282
71500 Debt Service - Dairy Loan Program	2,107,767	1,131,770	1,127,981	1,127,981
71800 Debt Service - County Fixed Assets	3,367,061	0	0	0
71900 Debt Service - Pension Obligation Bonds	5,681,390	5,968,245	6,272,065	6,272,065
Total Long Term Debt Service	*11,821,599*	*7,763,047*	*8,067,328*	*8,067,328*
Total Debt Service	**13,040,028**	**9,004,497**	**9,943,916**	**9,943,916**
Total Specific Requirements	**362,882,538**	**392,946,360**	**436,017,086**	**436,017,086**

DEPARTMENTAL BUDGETS

GENERAL FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	962,640	1,224,663	1,442,891	1,442,891	1,442,891	1,147,446	295,445	+26
SERVICES & SUPPLIES	1,463,089	353,656	3,749,197	3,749,197	3,749,197	3,044,513	704,684	+23
INTRAFUND & INTERFUND TRANSFERS	1,000,000	0	-122,018	-122,018	-122,018	0	-122,018	****
GRAND TOTAL	3,425,729	1,578,319	5,070,070	5,070,070	5,070,070	4,191,959	878,111	+21

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 2007/08 and FY 2008/09, appropriation has been anticipated for Community Specific Plans, and future infrastructure expansion.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Board of Supervisors	5	5	5	5
Chief Deputy Board Clerk	1	1	1	1
Deputy Board Clerk I/II	3	4	4	4
Administrative Assistant (At-Will)	0	0	2	2
TOTAL FULL-TIME & VS	9	10	12	12
Extra Help				
EH Deputy Board Clerk I/II	0.45	1.00	1.00	1.00
EH Student Intern	0.00	0.45	0.45	0.45
TOTAL FTE	0.45	1.45	1.45	1.45
TOTAL BUDGETED/APPROVED	9.45	11.45	13.45	13.45

For Final Budget FY 2007/08 one (1) Deputy Board Clerk I/II was added to enable completion of the workload in a timely manner as required by law.

On October 16, 2007, the Administrative Assistant (Position #2 and 3) located in sub budget units 17101 and 17104, was transferred to sub budget units 10011 and 10014 respectively as positions #12 and 13.

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased overall for Special Department Expense – Special Services for transition issues. Transportation and Travel – Expense/Car Allowance is reduced as these items are no longer a part of the Board members compensation package and Transportation and Travel is decreased based on planned travel.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted to support the Administrative Assistant positions #12 and #13.

CAPITAL ASSETS
None.

REVENUE
This category is reduced base on current and projected collections.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	1,516,539	1,888,066	2,266,821	2,266,821	2,266,821	1,961,037	305,784	+16
SERVICES & SUPPLIES	347,885	440,831	809,427	809,427	809,427	856,698	-47,271	-6
INTRAFUND & INTERFUND TRANSFERS	-14,582	-10,000	-27,250	-27,250	-27,250	-27,250	0	+0
GRAND TOTAL	1,849,842	2,318,897	3,048,998	3,048,998	3,048,998	2,790,485	258,513	+9

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 have completed a county line change to provide better services to citizens in the Dos Palos area.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECCOMMENDED
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	0	0
Management Analyst I/II/III	6	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	14	14	14	14
TOTAL BUDGETED/APPROVED	14.00	14.00	14.00	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 County Compliance Officer position (#289) was removed for FY07/08.

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is decreased overall for Professional and Special Services-Data Processing based on service level agreements. Transportation and Travel and Transportation and Travel – County Vehicle are reduced based on projected trends and usage. Insurance – General Liability is decreased based on the projected countywide rates and premium.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is for copier maintenance/usage charges billed to other county departments.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	92,813	155,000	165,000	165,000	165,000	157,000	8,000	+5
GRAND TOTAL	92,813	155,000	165,000	165,000	165,000	157,000	8,000	+5

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 overall 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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	3,383	11,700	13,700	13,700	13,700	12,200	1,500	+12
GRAND TOTAL	3,383	11,700	13,700	13,700	13,700	12,200	1,500	+12

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.

SALARIES AND EMPLOYEE BENEFITS

No staff is allocated to this budget unit. The Clerk of the Board of Supervisors provides staff assistance and acts as Clerk of the Assessment Appeals Board.

SERVICES AND SUPPLIES

This category is increased for Professional and Special Services – Equalization Board fee based on new rates for Assessment Board members.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	1,927,921	2,501,463	2,796,241	2,796,241	2,796,241	2,447,328	348,913	+14
SERVICES & SUPPLIES	684,012	919,737	1,164,506	1,164,506	1,164,506	1,331,390	-166,884	-13
GRAND TOTAL	2,611,933	3,421,200	3,960,747	3,960,747	3,960,747	3,778,718	182,029	+5

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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	0	0
Supervising Auditor	1	1	1	1
Supervising Accountant	1	1	2	2
Auditor I/II/III	2	2	2	2
Accountant I/II/III	3	5	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	25	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	25.48	25.48	25.48

In FY 2007/08 two (2) Accountant I/II/III's (Position #28, 29) were added to assist with acquiring and setting up a new accounting/budget/purchasing system.

SALARIES AND EMPLOYEE BENEFITS (continued)
On February 19, 2008, one (1) Supervising Auditor/Accountant was converted to a Supervising Accountant.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES
This category is decreased overall. Professional and Special Services – Data Processing, Publications and Legal Notices and Special Department Expense – Staff Development are reduced based on trends and usage.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

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

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	1,229,530	1,474,220	1,665,312	1,665,312	1,665,312	1,524,985	140,327	+9
SERVICES & SUPPLIES	382,813	489,551	647,735	647,735	647,735	646,647	1,088	+0
INTRAFUND & INTERFUND TRANSFERS	0	0	-87,755	-87,755	-87,755	0	-87,755	****
CAPITAL ASSETS	24,156	0	0	0	0	0	0	****
GRAND TOTAL	1,636,499	1,963,771	2,225,292	2,225,292	2,225,292	2,171,632	53,660	+2

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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	9	9	9	9
Legal Clerk I/II	1	1	1	1
TOTAL FULL TIME & VS	20	20	20	20
Extra Help				
EH Account Clerk I/II	1.50	1.00	1.00	1.00
TOTAL FTE	1.50	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	21.50	21.00	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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES
This category increased overall. Transportation and Travel – Out of State, Office Expense – General, and Professional and Special Services were increased based on trends. Professional and Special Services – Data Processing and Insurance – General Liability were decreased based on projected countywide rates.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category increased for contract with Human Services Agency for one collection position.

CAPITAL ASSETS
None.

REVENUE
This category increased for Reimbursement Office based on estimates.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	2,697,848	3,352,246	3,568,476	3,568,476	3,568,476	3,371,582	196,894	+6
SERVICES & SUPPLIES	374,755	416,697	436,403	436,403	436,403	418,616	17,787	+4
INTRAFUND & INTERFUND TRANSFERS	16,800	0	0	0	0	20,597	-20,597	-100
CAPITAL ASSETS	89,057	0	7,500	7,500	7,500	7,500	0	+0
GRAND TOTAL	3,178,460	3,768,943	4,012,379	4,012,379	4,012,379	3,818,295	194,084	+5

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. For FY2008/09, all the position will be funded by the general fund.

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. 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.

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.

On January 1, 2008, the County annexed approximately 4,000 acres from Fresno County. Williamson Act Contracts, Mandatory Audits, Exemptions, New Construction and Multiple Business property assessments were added to Merced County.

Current market valuation, or Prop 8 valuation, is a major area of concern for the upcoming year. For fiscal year 2007-08, approximately 7,000 assessments were reviewed and reduced. More than half of the single family residences in Merced County will need to be reviewed to make a reasonable determination that enrolled assessed value is in accordance with current laws and statutes. The number of assessment appeals filed in 2007 increased by 500% over previous years. An additional increase in assessment appeals is expected.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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
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	0.10	0.10	0.10
TOTAL FTE	0.26	0.10	0.10	0.10
TOTAL BUDGETED/APPROVED	39.26	39.10	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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category has increased overall due to an estimated increase to Communications-Internal Services and Professional and Special Services-Data Processing based on trends, and Transportation and Travel based on training for new staff. These costs are partly offset by decreases in Insurance – General Liability is decreased based on the projected countywide rates and premium and Office Expense-General.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category has decreased due to the removal of AB589 funding for support staff.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
89048	1 Copier/Color Printer	$7,500	$7,500
Total		$7,500	$7,500

The copier/color printer is to replace older unit and allow the department to duplicate color originals.

REVENUE

This category has decreased overall due to an anticipated decrease in Property Tax Administrative Fees and Assessment and Tax Collection Fees based on current trends.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	262,082	357,363	414,668	414,668	414,668	369,725	44,943	+12
SERVICES & SUPPLIES	193,663	323,544	360,661	360,661	360,661	361,718	-1,057	+0
CAPITAL ASSETS	1,779	0	0	0	0	0	0	****
GRAND TOTAL	457,524	680,907	775,329	775,329	775,329	731,443	43,886	+6

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Tax Collector Clerk I/II	5	5	5	5
Tax Collector Clerk III	0	1	1	1
TOTAL FULL-TIME & VS	5	6	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	7.60	7.60	7.60

In FY 2007/08 one (1) Tax Collector Clerk III (Position #8) was added 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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category decreases overall due to a decrease to Insurance – General Liability based on the projected countywide rates and premium.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category has decreased overall due to an anticipated decrease in Tax Administrative Fees offset slightly by an increase in Other Services.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	524,135	605,112	669,306	669,306	669,306	628,050	41,256	+7
SERVICES & SUPPLIES	150,094	345,000	304,728	304,728	304,728	349,573	-44,845	-13
CAPITAL ASSETS	14,767	0	0	0	0	0	0	****
GRAND TOTAL	688,996	950,112	974,034	974,034	974,034	977,623	-3,589	+0

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Treasurer-Tax Collector	1	1	1	1
Assistant Treasurer-Tax Collector	1	1	1	1
Chief Deputy Tax Collector	1	1	1	1
Staff Fiscal Analyst	0	0	1	1
Accounting Technician	2	2	1	1
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

For FY 2008/09 the department requests to add one (1) Staff Fiscal Analyst and delete one (1) Accounting Technician (Position #2).

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category decreased overall because of a reduction in Professional and Specialized Services due to the expiration of contact tied to Tobacco Securitization revenue.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue has decreased overall due to the expiration of Tobacco Securitization funds.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	1,291,083	1,528,738	1,592,842	1,592,842	1,592,842	1,575,928	16,914	+1
SERVICES & SUPPLIES	1,526,683	2,180,106	2,078,497	2,078,497	2,078,497	2,038,703	39,794	+2
INTRAFUND & INTERFUND TRANSFERS	-1,375,245	-1,374,564	-1,379,958	-1,379,958	-1,379,958	-1,374,564	-5,394	+0
CAPITAL ASSETS	8,995	0	30,000	30,000	30,000	30,000	0	+0
GRAND TOTAL	1,451,516	2,334,280	2,321,381	2,321,381	2,321,381	2,270,067	51,314	+2

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Assistant Director–Administrative Services - Support Services	1	1	1	1
Procurement Specialist I/II	0	2	2	2
Buyer I/II	2	0	0	0
Accounting Technician	1	1	1	1
Office Assistant III	0	1	1	1
Typist Clerk III	1	0	0	0
Office Assistant I/II	0	1	1	1
Typist Clerk I/II	1	0	0	0
Supervising Janitor	1	1	1	1
Lead Janitor	1	1	1	1
Janitor	16	17	17	17
TOTAL FULL-TIME & VS	24	25	25	25
Extra Help				
EH Typist Clerk I	0.50	0.00	0.00	0.00
TOTAL FTE	0.50	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	24.50	25.00	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.

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services – Data Processing based on projected rates and Household Expense based on current usage and trends.

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.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
89040	Surplus Property-Other	$5,000	$5,000
89041	Surplus Property-County	20,000	20,000
Total		$25,000	$25,000

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 Personnel Services for janitorial charges and new revenue account Tower Rents. The new revenue account was established as a tracking mechanism for revenues received.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - COUNSEL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	1,547,433	1,792,947	2,373,846	2,373,846	2,373,846	2,159,773	214,073	+10
SERVICES & SUPPLIES	231,671	657,153	643,559	643,559	643,559	621,924	21,635	+3
OTHER CHARGES	-17	0	0	0	0	0	0	****
INTRAFUND & INTERFUND TRANSFERS	-366,956	-409,282	-499,017	-499,017	-499,017	-467,000	-32,017	+7
CAPITAL ASSETS	0	20,500	0	0	0	21,000	-21,000	-100
GRAND TOTAL	1,412,131	2,061,318	2,518,388	2,518,388	2,518,388	2,335,697	182,691	+8

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
County Counsel	1	1	1	1
County Counsel Designee	1	0	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	5	5	5
County Office Supervisor	0	1	1	1
County Counsel Office Supervisor	1	0	0	0
Legal Secretary–Confidential	1	1	1	1
Paralegal	0	1	1	1
Legal Assistant–Confidential	1	1	1	1
TOTAL FULL-TIME & VS	12	13	13	13
Extra Help				
EH Typist Clerk I	0.20	0.00	0.00	0.00
TOTAL FTE	0.20	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	12.20	13.00	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.

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category increased overall. Professional and Special Services – Data Processing, Professional and Special Services – Legal Services, and Transportation and Travel – In State Overnight increased based on negotiated rates and tends.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category adjusted to reflect Interdepartmental Agreements with Human Services Agency, Children's and Families First, Public Authority, and Local Agency Formation Commission.

CAPITAL ASSETS
None.

REVENUE
This category is increased overall based on increased payments from Risk Management for provision of attorney services.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PERSONNEL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	1,154,459	1,334,106	1,519,244	1,519,244	1,519,244	1,332,874	186,370	+14
SERVICES & SUPPLIES	308,038	567,800	612,205	612,205	612,205	589,121	23,084	+4
INTRAFUND & INTERFUND TRANSFERS	-59,518	-48,000	-51,400	-51,400	-51,400	-49,650	-1,750	+4
GRAND TOTAL	1,402,979	1,853,906	2,080,049	2,080,049	2,080,049	1,872,345	207,704	+11

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 2007/08, efforts in Human Resources were focused on revising and updating the on-line application and tracking process. NEOGOV (new software) was purchased to replace the SIGMA tracking system and to enhance the on-line application process.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Director of Human Resources	1	1	1	1
Director of Human Resources Designee	0	0	1	1
Human Resources Manager	1	1	1	1
Human Resources Analyst I/II/III	4	4	4	4
Legal Research & Compliance Specialist	1	0	0	0
Personnel Technician I/II	2	2	2	2
County Office Supervisor	0	1	1	1
Human Resources Office Supervisor	1	0	0	0
Payroll Technician-Confidential	1	1	1	1
Support Services Assistant–Confidential	2	2	2	2
Office Assistant I/II-Confidential	0	1	1	1
Typist Clerk I/II-Confidential	1	0	0	0
TOTAL FULL-TIME & VS	14	13	14	14
Extra Help				
EH Office Assistant I/II	0.50	0.50	0.50	0.50
TOTAL FTE	0.50	0.50	0.50	0.50
TOTAL BUDGETED/APPROVED	14.50	13.50	14.50	14.50

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category has increased overall due to an increase to estimated Professional and Specialized Services-Data Processing and an increase in appropriation to Publications and Legal Notices due to increased recruitment activity. The reduction in Special Department Expense-Software based on the one time costs associated with the implementation of NEOGOV in FY07/08 has slightly offset the increases in this category.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category has decreased overall due to anticipated higher reimbursement from departments for recruitment costs.

CAPITAL ASSETS

None.

REVENUE

This category has decreased overall due to an anticipated reduction in Other Revenue based on current data and trends.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PERSONNEL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	0	0	72,008	72,008	72,008	193,140	-121,132	-63
SERVICES & SUPPLIES	63,760	167,125	265,882	265,882	265,882	265,466	416	+0
GRAND TOTAL	63,760	167,125	337,890	337,890	337,890	458,606	-120,716	-26

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
EEO Diversity Director	1	1	0	0
Secretary I/II-Confidential	1	1	1	1
TOTAL FULL-TIME & VS	2	2	1	1
TOTAL BUDGETED/APPROVED	2.00	2.00	1.00	1.00

The EEO Diversity Director position was inadvertently left in for 2007/08 Final Budget. This class was deleted on February 13, 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 has increased overall in Professional and Special Services based on anticipated increases in litigation.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - ELECTIONS

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	262,271	319,675	347,157	347,157	347,157	330,122	17,035	+5
SERVICES & SUPPLIES	341,905	394,842	414,025	414,025	414,025	796,567	-382,542	-48
INTRAFUND & INTERFUND TRANSFERS	0	-8,000	-8,000	-8,000	-8,000	-8,000	0	+0
CAPITAL ASSETS	512,186	27,233	0	0	0	0	0	****
GRAND TOTAL	1,116,362	733,750	753,182	753,182	753,182	1,118,689	-365,507	-33

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Deputy Registrar of Voters	1	1	1	1
Assistant Registrar of Voters	0	0	1	1
Election Clerk I/II/III	4	4	4	4
TOTAL FULL-TIME & V/S	5	5	6	6
Extra Help				
EH Election Clerk I	0.50	0.30	0.30	0.30
TOTAL FTE	0.50	0.30	0.30	0.30
TOTAL BUDGETED/APPROVED	5.50	5.30	6.30	6.30

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.

For FY 2008/2009 the department requests to add one (1) Assistant Registrar of Voters.

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category reduced overall. Rents and Leases – Equipment was reduced due to the expiration of leased equipment for voting.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

None.

REVENUE

This category increased based on projected reimbursement of County cost for state elections and recall.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - ELECTIONS

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	13,670	69,813	73,510	73,510	73,510	29,623	43,887	+148
SERVICES & SUPPLIES	936,136	467,284	721,899	721,899	721,899	1,588,046	-866,147	-55
GRAND TOTAL	949,806	537,097	795,409	795,409	795,409	1,617,669	-822,260	-51

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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.

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category decreased overall in Special Department – Expense Elections based on fewer elections in the Fiscal Year 2008 – 2009.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is increased overall based on filing fees and billing of the cities for elections expenses.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROPERTY MANAGEMENT

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	1,086,591	1,196,298	1,250,345	1,250,345	1,250,345	1,231,550	18,795	+2
SERVICES & SUPPLIES	2,739,942	3,090,487	3,357,492	3,357,492	3,357,492	3,143,423	214,069	+7
OTHER CHARGES	-350	0	0	0	0	0	0	****
INTRAFUND & INTERFUND TRANSFERS	-2,261,177	-2,218,289	-2,429,163	-2,429,163	-2,429,163	-1,985,693	-443,470	+22
CAPITAL ASSETS	6,328	0	0	0	0	0	0	****
GRAND TOTAL	1,571,334	2,068,496	2,178,674	2,178,674	2,178,674	2,389,280	-210,606	-9

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Building Services Manager	1	1	1	1
HVAC Supervisor	0	1	1	1
Plant Mechanical Technician Supervisor	1	0	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	2	2	2
Plant Mechanical Technician I/II	2	0	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	1	1	1
Typist Clerk III	1	0	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 Utilities based on projected usage and rates and for Professional and Special Services – Administrative Services for administrative costs.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is increased overall based on projected rates to be reimbursed from other county departments.

CAPITAL ASSETS
None.

REVENUE
This category is increased for Rents and Concessions and Personnel Services based on higher charges.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROPERTY MANAGEMENT

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	26,012	55,000	55,000	55,000	55,000	55,000	0	+0
SERVICES & SUPPLIES	0	10,200	10,200	10,200	10,200	32,200	-22,000	-68
OTHER CHARGES	0	1,000	1,000	1,000	1,000	15,000	-14,000	-93
GRAND TOTAL	26,012	66,200	66,200	66,200	66,200	102,200	-36,000	-35

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 remains budgeted at the fiscal year 2007 – 2008 level.

SERVICES AND SUPPLIES

This category is reduced overall. Special Department Expense – IRS / State Fees / Assessments lowered based on trends.

CAPITAL ASSETS

None.

OTHER CHARGES

This category is decreased for the payment of county costs related to changes to retirement system, Social Security, and Medicare deductions.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	169,912	19,117	0	0	0	0	0	****
CAPITAL ASSETS	152,175	456,882	0	0	0	250,000	-250,000	-100
GRAND TOTAL	322,087	475,999	0	0	0	250,000	-250,000	-100

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

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	98,434	182,050	3,450,000	3,450,000	3,450,000	450,000	3,000,000	+667
OTHER CHARGES	0	275,000	0	0	0	0	0	****
INTRAFUND & INTERFUND TRANSFERS	-24,914	-220	0	0	0	0	0	****
CAPITAL ASSETS	1,066,736	1,009,540	10,146,000	10,146,000	10,146,000	8,198,300	1,947,700	+24
GRAND TOTAL	1,140,256	1,466,370	13,596,000	13,596,000	13,596,000	8,648,300	4,947,700	+57

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. Special Department Expense - Other appropriation is included for costs associated with future Castle projects and hospital reuse study.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
83600	Structures and Improvements	$500,000	$500,000
87005	Long Term Facilities	7,500,000	7,500,000
87011	Martin Luther King Clean up	300,000	300,000
87912	Community and Veterans Halls	275,000	275,000
87013	Install Sink-Senior Nutrition Program	24,000	24,000
87015	John Latorracca Transfer Switch	67,000	67,000
87021	Kane Building Boiler Replacement	62,000	62,000
87022	Main Jail Entry Doors & Panels	36,000	36,000
87023	Main Administration Door Retrofit	90,000	90,000
87026	Countywide Radio Communications	1,000,000	1,000,000
87027	Public Health Air Return Plenums	62,000	62,000
87029	Lake Yosemite Concession Retrofit	230,000	230,000
TOTAL		$10,146,000	$10,146,000

Structures and Improvements have been programmed for emergency projects not listed in FY 2008/09. Appropriations are established for Long Term Facilities, cleanup for DPW site located on Martin Luther King Avenue and ongoing Community and Veteran's Halls projects. The Install Sink-Senior Nutrition Program, John Latorracca Transfer Switch, Kane Building Boiler Replacement, Main Jail Entry Doors & Panels, Main Administration Door Retrofit, Countywide Radio Communications, and Public Health Air Return Plenums are requested to replace equipment that is in disrepair, obsolesced, or are no longer cost effective to maintain. The Lake Yosemite Concession Retrofit is established to bring concession stand up to current building codes.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	43,307	2,552	0	0	0	56,283	-56,283	-100
SERVICES & SUPPLIES	11,392	71,572	0	0	0	248	-248	-100
OTHER CHARGES	175,047	152,439	377,982	377,982	377,982	443,469	-65,487	-15
INTRAFUND & INTERFUND TRANSFERS	-17,574	20,000	122,018	122,018	122,018	0	122,018	****
GRAND TOTAL	212,172	246,563	500,000	500,000	500,000	500,000	0	+0

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Administrative Assistant (At-Will)	1	2	0	0
TOTAL FULL-TIME & VS	1	2	0	0
TOTAL BUDGETED/APPROVED	1.00	2.00	0.00	0.00

In FY 07/08, two (2) additional Administrative Assistant (At-Will) (Position #2 and 3) was added for support. These positions were later moved to Budget Unit 10000 on October 16, 2007.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category established for appropriations to support minor maintenance needs, capital projects, or special projects within the supervisorial districts.

INTRAFUND AND INTERFUND TRANSFERS

This category is used to support administrative costs located in different budget unit.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
CAPITAL ASSETS	0	300,000	0	0	0	0	0	****
GRAND TOTAL	0	300,000	0	0	0	0	0	****

B012 (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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
CAPITAL ASSETS	56,026	203,151	0	0	0	0	0	****
GRAND TOTAL	56,026	203,151	0	0	0	0	0	****

B012 (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

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
CAPITAL ASSETS	11,777,532	850,000	0	0	0	0	0	****
GRAND TOTAL	11,777,532	850,000	0	0	0	0	0	****

B012 (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

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
CAPITAL ASSETS	1,493,727	21,000	0	0	0	0	0	****
GRAND TOTAL	1,493,727	21,000	0	0	0	0	0	****

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
CAPITAL ASSETS	343	2,500	0	0	0	0	0	****
GRAND TOTAL	343	2,500	0	0	0	0	0	****

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
CAPITAL ASSETS	371,512	1,803,613	0	0	0	800,000	-800,000	-100
GRAND TOTAL	371,512	1,803,613	0	0	0	800,000	-800,000	-100

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
None.

REVENUE
None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
OTHER CHARGES	71,090	129,600	307,000	307,000	307,000	359,211	-52,211	-15
GRAND TOTAL	71,090	129,600	307,000	307,000	307,000	359,211	-52,211	-15

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 decreased overall for Contributions to Other Agencies based on fiscal constraints. 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.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	473,193	513,775	478,319	478,319	478,319	492,278	-13,959	-3
SERVICES & SUPPLIES	627,656	589,786	588,696	588,696	588,696	619,060	-30,364	-5
OTHER CHARGES	5,914	6,000	6,000	6,000	6,000	6,000	0	+0
INTRAFUND & INTERFUND TRANSFERS	5,191	5,387	5,387	5,387	5,387	5,383	4	+0
CAPITAL ASSETS	851	155,000	155,000	155,000	155,000	155,000	0	+0
GRAND TOTAL	1,112,805	1,269,948	1,233,402	1,233,402	1,233,402	1,277,721	-44,319	-3

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
County Spring Fair Manager	1	1	1	1
Spring Fair Coordinator VS	1	1	1	1
Support Services Analyst I/II	0	0	0	0
Spring Fair Program Assistant VS	1	1	1	1
Spring Fair Groundskeeper VS	2	2	2	2
TOTAL FULL-TIME & VS	5	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	4.42	4.42	4.42
TOTAL BUDGETED/APPROVED	8.63	9.42	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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category has decreased overall due to Insurance – General Liability has decreased based on the projected countywide rates and premium.

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
83600	Structures and Improvements	$155,000	$155,000
Total		$155,000	$155,000

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

REVENUE

Revenue has increased overall due to an anticipated increase based on current information and trends to Other Revenue-Donations and Other Revenue consisting of miscellaneous fees. These increases are offset slightly by decreases in anticipated State Aid for Construction and State Aid for County Fairs.

STATE CONTROLLER
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COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
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COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	784,384	837,823	1,008,454	1,008,454	1,008,454	868,853	139,601	+16
SERVICES & SUPPLIES	288,983	236,923	294,339	294,339	294,339	240,999	53,340	+22
GRAND TOTAL	1,073,367	1,074,746	1,302,793	1,302,793	1,302,793	1,109,852	192,941	+17

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Director Commerce, Aviation & Economic Development	1	1	1	1
Director Commerce, Aviation & Economic Development Designee	0	0	1	1
Assistant Director of Commerce, Aviation and Economic Development	1	1	1	1
Business Operations Manager	1	1	1	1
Loan Officer	1	0	0	0
Staff Services Analyst I/II	0	1	1	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	1	1	1
Typist Clerk III	1	0	0	0
TOTAL FULL-TIME & VS	8	8	9	9
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	10.00	10.00

On February 13, 2007 (Mid Year) one (1) Typist Clerk III (Position #16) was changed to Office Assistant III.

For FY 2008/09, a Director Designee is added for 6 pay periods to support transition of retiring director and incoming personnel.

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased in Special Department Expense-Program Income Loans to process loans, Transportation and Travel – In State Overnite increased for training and conferences as required by funding sources, and Office Expense based on current trends and for increased grant projects.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
This category increased for Personnel Services – Administration for administrative services provided to budget unit 75200. Other Revenue is increased based funds to be received from technology, Operating Transfers In – Program Income for costs related to labor and airport activities, Sales and Use Tax for Hinderliter, deLlamas & Associates recovery, and Interest based on loans to dairies.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	80,995	49,950	0	0	0	0	0	****
GRAND TOTAL	80,995	49,950	0	0	0	0	0	****

B012 (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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	0	81,710	89,251	89,251	89,251	81,710	7,541	+9
CAPITAL ASSETS	0	0	500,000	500,000	500,000	500,000	0	+0
GRAND TOTAL	0	81,710	589,251	589,251	589,251	581,710	7,541	+1

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

The RDA staff, working with a loan from the General Fund has begun a multi-year project to install water meters and backflow preventers throughout Castle. In addition the staff will work closely with the proposed Master Developer to begin the process of redeveloping former Castle Air Force Base into a commercial airport and commerce center.

SALARIES AND EMPLOYEE BENEFITS

None

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED
89049 Backflow Preventers/Meters	$500,000	$500,000
TOTAL	$500,000	$500,000

The Backflow Preventers/Meters are requested to be installed to protect community as per State regulations.

REVENUE

This category is established for loan from General Fund to support agency.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	405,635	694,712	764,602	764,602	764,602	719,968	44,634	+6
SERVICES & SUPPLIES	377,604	364,464	542,145	542,145	542,145	509,993	32,152	+6
GRAND TOTAL	783,239	1,059,176	1,306,747	1,306,747	1,306,747	1,229,961	76,786	+6

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

	2006/07 APPROVED	2007/08 APPROVED	2007/08 REQUESTED	2007/08 RECOMMENDED
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	0.40	0.40	0.40	0.40
TOTAL FTE	0.40	0.40	0.40	0.40
TOTAL BUDGETED/APPROVED	7.40	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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category increased overall. Insurance – Building and Contents and Insurance – Aircraft Liability increased on estimates. Professional and Special Services decreased based on reduced consultant services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category decreased overall based on lowered estimates for Personnel Services.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	506,374	702,422	736,391	736,391	736,391	703,172	33,219	+5
SERVICES & SUPPLIES	1,580,948	3,903,163	3,930,955	3,930,955	3,930,955	3,906,365	24,590	+1
GRAND TOTAL	2,087,322	4,605,585	4,667,346	4,667,346	4,667,346	4,609,537	57,809	+1

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Retirement Plan Administrator	1	1	1	1
Retirement Officer	1	1	1	1
Retirement Benefits Specialist I/II	1	1	1	1
Accountant I/II	1	1	1	1
Retirement Accounting Analyst	1	1	0	0
Fiscal Supervisor	0	0	1	1
Account Clerk III	1	1	1	1
Office Assistant III	0	1	1	1
Typist Clerk III	1	0	0	0
TOTAL FULL-TIME & VS	7	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	7.75	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.

At FY 08/09 Mid Year one Retirement Accounting Analyst was converted to Fiscal Supervisor (Position #3).

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased for Professional and Special Services – Legal Services and Professional and Special Services – Medical Services are increased based on projected costs, Special Department Expense – Cost Allocation Plan is increased based on charges, and Transportation and Travel – In State Overnight is increased for conferences.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
INTRAFUND & INTERFUND TRANSFERS	6,648,000	0	1,026,000	1,026,000	1,026,000	3,026,000	-2,000,000	-66
GRAND TOTAL	6,648,000	0	1,026,000	1,026,000	1,026,000	3,026,000	-2,000,000	-66

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 2004/05	Final 2005/06	Final 2005/06	Final 2007/08	Final 2008/09
Castle Enterprise Fund–Improvements	$0	$0	$0	$2,000,000	$0
Castle Enterprise Fund–Cash Match	126,000	0	0	0	0
Fire Fund–Operations	500,000	500,000	500,000	0	0
Fire Fund–Castle Fire Station	476,000	476,000	476,000	476,000	476,000
Road Fund–Santa Nella Impact*	0	0	0	0	0
Road Fund–Work Program/Operations	150,000	150,000	200,000	200,000	200,000
Long Term Facilities Development	0	1,500,000	0	0	0
Castle Enterprise Fund-Sewer Capacity Study	0	0	250,000	0	0
Capital Project-Court Building Restoration	0	0	250,000	0	0
Capital Project-Animal Control Facility	0	0	5,000,000	0	0
Capital Project-Correctional Facility	0	0	1,000,000	0	0
Non-Tort Settlements	0	0	0	350,000	350,000
Total	$1,252,000	$2,676,000	$7,676,000	$3,026,000	$1,026,000

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

- 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.
- Except for the Castle Enterprise Fund-Improvements, for fiscal year 2008/09 this budget unit is maintaining the transfers to those departments allocated funds in fiscal year 2007/08.

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, General Liability Fund and is budgeted at fiscal year 2007/08 level.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	1,579,244	1,807,021	2,053,971	2,053,971	2,053,971	1,884,372	169,599	+9
SERVICES & SUPPLIES	144,423	166,748	180,898	180,898	180,898	184,173	-3,275	-2
INTRAFUND & INTERFUND TRANSFERS	-415,395	-410,000	-442,890	-442,890	-442,890	-452,359	9,469	-2
CAPITAL ASSETS	0	7,431	0	0	0	7,500	-7,500	-100
GRAND TOTAL	1,308,272	1,571,200	1,791,979	1,791,979	1,791,979	1,623,686	168,293	+10

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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	2	2	2
Fiscal Services Supervisor	2	0	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	1	1	1
Typist Clerk III	1	0	0	0
County Office Supervisor	0	1	1	1
Administrative Supervisor-Public Works	1	0	0	0
Engineering Associate I/II/III	0	1	1	1
TOTAL FULL-TIME & VS	17	18	18	18
Extra Help				
Office Assistant III	0.00	0.61	0.61	0.61
TOTAL FTE	0.00	0.61	0.61	0.61
TOTAL BUDGETED/APPROVED	17.00	18.61	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.

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is decreased overall due to fiscal constraints. All line items were reduced or held at fiscal year 2007/08 levels except Professional and Special Services – Data Processing and Professional and Special Services – Administrative Services. These services were increased based on projected rates.

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

None.

REVENUE

This category is increased from charges for Administrative Services to other Public Works Divisions located in separate funds (Solid Waste, Roads, Transit, Fleet, and CSA), based on projected rates.

PUBLIC PROTECTION FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	11,554	2,000	410,000	410,000	410,000	100,000	310,000	+310
OTHER CHARGES	1,731,579	1,860,000	2,000,000	2,000,000	2,000,000	2,750,000	-750,000	-27
GRAND TOTAL	1,743,133	1,862,000	2,410,000	2,410,000	2,410,000	2,850,000	-440,000	-15

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

This category is increased for Maintenance Structure, Improvements and Grounds for maintenance on Los Banos court structure.

OTHER CHARGES

None.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	6,885,702	8,426,630	8,744,973	8,744,973	8,744,973	8,681,561	63,412	+1
SERVICES & SUPPLIES	1,953,147	1,652,018	2,101,801	2,101,801	2,101,801	2,024,807	76,994	+4
OTHER CHARGES	-796	0	0	0	0	0	0	****
CAPITAL ASSETS	47,195	10,000	40,000	40,000	40,000	51,000	-11,000	-22
GRAND TOTAL	8,885,248	10,088,648	10,886,774	10,886,774	10,886,774	10,757,368	129,406	+1

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Director of Child Support Services	1	1	1	1
Director of Child Support Services Designee	1	0	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	2	2
Staff Resources Manager	1	1	1	1
Staff Services Analyst I/II	5	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	0	0	0
Legal Clerk I/II	2	2	2	2
Automation Systems Analyst I/II	0	1	1	1
Child Support Automation Analyst I/II	1	0	0	0
Child Support Fiscal Manager	1	1	1	1
Secretary III	0	1	1	1
Child Support Secretary III	2	0	0	0
Accounting Technician	1	1	1	1
Office Assistant I/II	9	9	9	9
FULL-TIME & VS	116	113	112	112
Extra Help				
EH Child Support Specialist	0.50	0.00	0.00	0.00
EH Child Support Investigator I/II	2.50	2.00	2.00	2.00
EH Child Support Attorney	0.00	1.00	1.00	1.00
TOTAL FTE	3.00	3.00	3.00	3.00
TOTAL BUDGETED/APPROVED	119.00	116.00	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.

On February 19, 2008 (Mid Year) one (1) vacant Child Support Program Manager (Position #98) was deleted.

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 adjustments,

SALARIES AND EMPLOYEE BENEFITS (continued)
workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES
This category has increased overall due to an estimated increase to Communications-Internal Services, Professional and Special Services-Contractual Agreements due to additional mail services added to the DCSS contract, and a contracted increase to Rents and Leases-Structure.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
85438	Leasehold Improvements	$30,000	$30,000
89181	1 Copy Machine	10,000	10,000
Total		$40,000	$40,000

Leasehold Improvements account for internal structural improvements to improve the workflow of the Agency. One copy machine is requested to replace older unit that has surpassed it useful life.

REVENUE
Federal and State revenue has increased based on program need. All accounts are subject to adjustment at Final Budget pending notification from funding sources.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	17,229	25,000	25,000	25,000	25,000	25,000	0	+0
OTHER CHARGES	-150	0	0	0	0	0	0	****
GRAND TOTAL	17,079	25,000	25,000	25,000	25,000	25,000	0	+0

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 2007/08 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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	7,005,074	8,592,670	9,960,348	9,783,314	9,783,314	8,841,134	942,180	+11
SERVICES & SUPPLIES	1,513,117	1,552,990	1,901,552	1,898,538	1,898,538	1,607,068	291,470	+18
OTHER CHARGES	26,630	0	0	0	0	0	0	****
INTRAFUND & INTERFUND TRANSFERS	-997,181	-875,489	-1,141,208	-1,141,208	-1,141,208	-1,086,908	-54,300	+5
CAPITAL ASSETS	47,913	38,775	0	0	0	0	0	****
GRAND TOTAL	7,595,553	9,308,946	10,720,692	10,540,644	10,540,644	9,361,294	1,179,350	+13

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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	21	25	25	25
Chief District Attorney Investigator	1	1	1	1
Supervising District Attorney Investigator	1	1	1	1
District Attorney Investigator I/II	6	7	7	7
Investigative Assistant	4	4	4	4
Welfare Fraud Investigator III	1	1	1	1
Welfare Fraud Investigator I/II	3	3	3	3
Legal Staff Services Manager	0	1	1	1
Legal Assistant-Confidential	1	1	1	1
Legal Assistant	1	1	2	2
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	0	0	0
Automation Systems Analyst I/II	1	1	1	1
Paralegal	2	3	3	3
Victim Witness Program Coordinator	1	1	1	1
Victim Witness Advocate	2	3	3	3
Secretary III	1	1	1	1
Legal Secretary	9	9	10	9
Legal Process Clerk I/II	5	6	6	6
Office Assistant III	0	4	5	5
Typist Clerk III	4	0	0	0
Accounting Technician	2	2	1	1
Staff Fiscal Analyst	0	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
County Office Supervisor	0	0	2	0
TOTAL FULL-TIME & VS	74	83	87	84
Supervising Deputy District Attorney (Position #52)	0	0	0	0
Supervising Welfare Fraud Investigator (Position #88)	0	0	0	0
Welfare Fraud Investigator I/II (Position #82)	0	0	0	0
Typist Clerk I/II (Position #68)	0	0	0	0
TOTAL UNFUNDED	0	0	0	0
TOTAL FULL-TIME/VS/UNFUNDED	74	83	87	84
Extra Help				
EH Investigator	2.50	0.50	0.50	0.50
EH Investigative Assistant	2.50	0.50	0.50	0.50
EH Legal Clerk	0.50	0.50	0.50	0.50
EH Typist Clerk III	2.00	0.50	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	8.50	3.00	3.00	3.00
TOTAL BUDGETED/APPROVED	82.50	86.00	90.00	87.00

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.

In FY 2007/08 the department adds four (4) Deputy District Attorney I/II/III/IV and one (1) Legal Process Clerk I/II, 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 FY07/08 Mid Year, the departments adds one (1) Legal Assistant (position #116), one (1) Office Assistant (Position #115), and deletes one (1) Accounting Technician (Position #70).

SALARIES AND EMPLOYEE BENEFITS (Continued)
For FY 2008/09 the department requests to add one (1) Legal Secretary and two (2) County Office Supervisor positions. These positions are not recommended at this time 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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES
This category increased overall. Professional and Special Services – Data Processing increased based on service level agreement which includes cost for new data management system. Insurance – General Liability is decreased based on the projected countywide rates and premium. Rents and Leases – Structures, Improvements, and Grounds increased over prior year for new and ongoing contracts.

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.

CAPITAL ASSETS
None.

REVENUE
This category increased overall. State Mandated Cost increased for reimbursement of costs related to prosecution of child abduction cases. Revenue Applicable to Prior Years, Civil Suits, and State Aid – Child Development increased based on trends. Federal Other, State OES / OCJP Grant Funds, and State Aid Insurance Fraud decreased based on estimates.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	2,095,767	2,985,285	3,507,142	3,364,172	3,364,172	2,968,982	395,190	+13
SERVICES & SUPPLIES	440,770	581,229	636,361	635,875	635,875	549,929	85,946	+16
CAPITAL ASSETS	0	0	10,000	10,000	10,000	0	10,000	****
GRAND TOTAL	2,536,537	3,566,514	4,153,503	4,010,047	4,010,047	3,518,911	491,136	+14

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
County Public Defender	1	1	1	1
County Public Defender Designee	0	1	1	1
Chief Deputy Public Defender	1	1	2	1
Supervising Deputy Public Defender	1	1	1	1
Deputy Public Defender I/II/III/IV	12	14	14	14
County Office Supervisor	0	1	1	1
Public Defender Office Supervisor	1	0	0	0
Legal Process Clerk I/II	2	3	3	3
Legal Process Clerk I/II VS	1	1	1	1
Legal Assistant	1	1	1	1
Office Assistant I/II VS	0	1	1	1
Typist Clerk I/II VS	1	0	0	0
TOTAL FULL-TIME & VS	21	25	26	25
Extra Help				
EH Interviewer	1.00	1.00	1.00	1.00
EH Legal Clerk I	0.00	0.50	0.50	0.50
EH Typist Clerk	0.50	0.00	0.00	0.00
TOTAL FTE	1.50	1.50	1.50	1.50
TOTAL BUDGETED/APPROVED	22.50	26.50	27.50	26.50

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 were added with the anticipation of two additional judgeships allotted to Merced County. One (1) County Public Defender Designee was added for nine (9) pay periods. This position will be deleted upon the incumbent's retirement.

For FY 2008/09 the department requests one (1) Chief Deputy Public Defender. This position is not recommended at this time 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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category increased primarily due to anticipate increased programming costs for Professional and Specialized Services-Data Processing in order to maintain interaction with Justice Database and increase to Special Department Expense-Other based on estimated increased costs related to discovery process.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
89045	1 Copy Machine	$10,000	$10,000
Total		$10,000	$10,000

The copier is needed to replace obsolete unit that is no longer cost effective to repair.

REVENUE

Revenue has increased in the Legal Services account based on current trends.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	19,001	75,000	75,000	75,000	75,000	75,000	0	+0
GRAND TOTAL	19,001	75,000	75,000	75,000	75,000	75,000	0	+0

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.

Fiscal Year 2008/09 will include continued 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.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category has been budget at the FY 2007/2008 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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	114,975	128,574	136,250	136,250	136,250	126,326	9,924	+8
SERVICES & SUPPLIES	1,790,104	2,358,609	2,146,881	2,146,881	2,146,881	2,066,669	80,212	+4
GRAND TOTAL	1,905,079	2,487,183	2,283,131	2,283,131	2,283,131	2,192,995	90,136	+4

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.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category has increased overall in Professional and Special Services-Legal Services due to attorney contractual costs. This increase was slightly offset by a reduction in Special Department Expense-Other due to reduction of contracted attorneys.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue increased slightly due to an estimated increase to Court Appointed Counsel Fees.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - POLICE PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	1,493,633	2,093,365	2,397,562	2,397,562	2,397,562	2,390,582	6,980	+0
SERVICES & SUPPLIES	85,391	59,264	66,751	66,751	66,751	124,467	-57,716	-46
GRAND TOTAL	1,579,024	2,152,629	2,464,313	2,464,313	2,464,313	2,515,049	-50,736	-2

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Sheriff-Court Security				
Sheriff Senior Sergeant/Sheriff Sergeant	1	1	1	1
Deputy Sheriff I/II	11	18	18	18
TOTAL FULL-TIME & VS	12	19	19	19
Extra Help				
EH Deputy Sheriff I/II	5.00	5.40	5.40	5.40
EH Sheriff Security Attendant	2.50	1.00	1.00	1.00
TOTAL FTE	7.50	6.40	6.40	6.40
TOTAL BUDGETED/APPROVED	19.50	25.40	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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is decreased overall for Insurance – General Liability based on projected countywide rate and premium and Communications Internal Services based on service level agreement.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - POLICE PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	12,845,298	14,702,740	16,174,588	15,793,075	15,793,075	15,165,103	627,972	+4
SERVICES & SUPPLIES	3,516,606	4,110,910	4,255,295	4,243,175	4,243,175	3,882,934	360,241	+9
OTHER CHARGES	-1,239	0	0	0	0	0	0	****
INTRAFUND & INTERFUND TRANSFERS	-292,469	-300,000	-302,810	-302,810	-302,810	-304,810	2,000	-1
CAPITAL ASSETS	734,887	152,884	205,160	205,160	205,160	296,000	-90,840	-31
GRAND TOTAL	16,803,083	18,666,534	20,332,233	19,938,600	19,938,600	19,039,227	899,373	+5

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/Buffer Zone, DOJ Bulletproof Vest, and the State CALMMET 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 2008/09.

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.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Sheriff Coroner	1	1	1	1
Undersheriff of Merced County	1	1	1	1
Commander-Operations	3	3	3	3
Commander-Operations (At-Will)	0	0	1	1
Sheriff Senior Sergeant/Sheriff Sergeant	11	13	14	13
Deputy Sheriff/Coroner I/II	73	80	84	80
Identification Technician I/II	1	1	1	1
Supervising Sheriff Dispatcher	1	1	1	1
Sheriff Dispatcher I/II	11	11	11	11
Sheriff Administrative Services Assistant	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Accounting Technician	2	2	2	2
Account Clerk III	1	1	1	1
Legal Transcriptionist I/II	6	0	0	0
Detective Clerical Assistant	1	1	1	1
Administrative Supervisor	0	2	2	2
Sheriff Administrative Supervisor	2	0	0	0
Sheriff Community Service Technician III	1	1	1	1
Sheriff Community Service Technician I/II	4	10	11	10
Sheriff Cadet (Revenue Funded)	2	2	2	2
TOTAL FULL-TIME & VS	122	131	138	132
Extra Help				
EH Sheriff Security Attendant	11.00	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	18.50	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	2.00	2.00	2.00	2.00
EH Identification Technician I/II	1.00	1.00	1.00	1.00
TOTAL FTE	36.00	36.00	36.00	36.00
TOTAL BUDGETED/APPROVED	158.00	167.00	174.00	168.00

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, and 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 2008/09 the department requests to add one (1) Sheriff Community Service Technician I/II, one (1) Sheriff Sergeant/Senior Sergeant, four (4) Deputy Sheriff/Coroner, and one (1) Commander-at will. At this time one (1) Commander-at Will is recommended pending further review at final budget.

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

SERVICES AND SUPPLIES

This category is increased overall for Transportation and Travel – County Vehicle based on projected rates from Department of Public Works – Fleet; Professional and Special Services – Data Processing is increased based on charges

SERVICES AND SUPPLIES (Continued)

from Information Systems; Communications and Communications – Internal Services are increased to support communication needs; Insurance – Aircraft Liability is increased to support coverage for helicopter and Rents and Leases – Structures, Improvements and Grounds is increased for 822 West 22nd Street rental and Castle Airport hangar.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

The category is adjusted for services provided to Human Services Agency, Parks and Recreation, and funding received from District Attorney for Rural Crime Grant.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
89035	40 Marked Car Mobile Radios	$85,000	$85,000
89036	10 Unmarked Car Mobile Radios	35,000	35,000
89037	22 SWAT Vests	50,160	50,160
89039	2 Applicant Live Scan Machines	35,000	35,000
Total		$205,160	$205,160

The (40) Marked Car Mobile Radios and (10) Unmarked Car Mobile Radios are requested to replace equipment that will not be compatible with the current communication services. The (22) SWAT Vests and (2) Applicant Live Scan Machines are to replace aging equipment.

REVENUE

This category is decreased for Vehicle Code Fines – Registration and Federal Other due to a reduction in planned future purchases.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	9,914,758	11,494,914	12,744,168	12,005,786	12,005,786	11,795,245	210,541	+2
SERVICES & SUPPLIES	7,149,156	7,475,124	8,163,554	8,154,586	8,154,586	7,350,798	803,788	+11
OTHER CHARGES	37,555	45,000	45,000	45,000	45,000	45,000	0	+0
INTRAFUND & INTERFUND TRANSFERS	-766,546	-445,000	-445,000	-445,000	-445,000	-445,000	0	+0
CAPITAL ASSETS	224,271	0	130,000	130,000	130,000	231,000	-101,000	-44
GRAND TOTAL	16,559,194	18,570,038	20,637,722	19,890,372	19,890,372	18,977,043	913,329	+5

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.

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.

In FY 2007/08, an agreement was made with the State Division of Adult Parole Operations to house 30 State parolees daily in an In-Custody Drug Treatment Program.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Commander-Corrections	2	2	2	2
Sheriff Director Administrative Services	1	1	1	1
Correctional Senior Sergeant-Safety	10	11	12	12
Correctional Officer I/II	75	79	89	81
Food Service Manager	1	1	1	1
Correctional Facility Cook I/II	7	7	7	7
Farm Manager	1	1	0	0
Security Systems Operator	11	11	8	8
Correctional Facility Admissions Clerk	2	2	6	2
Accounting Technician	0	0	2	0
TOTAL FULL-TIME & VS	110	115	128	114
Extra Help				
EH Correctional Facility Cook I	1.00	1.00	1.00	1.00
EH Correctional Officer I/II	10.00	10.00	10.00	10.00
EH Sheriff Security Attendant	4.00	4.00	4.00	4.00
TOTAL FTE	15.00	15.00	15.00	15.00
TOTAL BUDGETED/APPROVED	125.00	130.00	143.00	129.00

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.

In FY 2007/08 the department adds one (1) Correctional Senior Sergeant-Safety (Position #136) and four (4) Correctional Officer I/II (Positions #137, 138, 139, 140).

At FY 2007/08 Mid Year the department adds one (1) Correctional Senior Sergeant – Safety (Position #143), two (2) Correctional Officer I/II (Position #141, 142), deletes one (1) Farm Manager (Position #92), and deletes three (3) Security Systems Operator positions (Position #52, 96, 125).

For FY 2008/09 the department requests eight (8) Correctional Officer I/II, two (2) Accounting Technician, and four (4) Correctional Facilities Admission Clerk positions. At this time these 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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased overall for Food based on increased costs for provisions; Professional and Special Services – Medical Services are increased based on projected services to be provided; Transportation and Travel is increased based on information from Department of Public Works – Fleet; Professional Services is increased for electronic monitoring and contracted outside services for outside security; Insurance – General Liability is increased based on the projected countywide rates and premium; and Rents & Leases – Structures, Improvement and Grounds is increased for rental of 2105 O Street for work programs.

OTHER CHARGES

Support & Care of Persons – Aid is budgeted at the fiscal year 2007/08 level.

INTRAFUND AND INTERFUND TRANSFERS

This category is budgeted at fiscal year 2007/08 level for services provided to the Marie Green facility and Juvenile Hall complex.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
89176	1 SERT Van	$30,000	$30,000
89177	1 Forklift	40,000	40,000
89178	2 Riding Mowers	60,000	60,000
Total		$130,000	$130,000

The SERT Van is requested for transportation of equipment and personnel. The forklift is requested to replace equipment that is past its useful life. The (2) Riding Mowers are requested for the John Latorraca Center for maintenance and upkeep of the grounds.

REVENUE

This category is increased overall in State Other for State prisoners assigned to Drug Treatment Program.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	274,314	370,049	366,421	312,745	312,745	397,966	-85,221	-21
SERVICES & SUPPLIES	649,713	736,918	834,077	833,936	833,936	683,201	150,735	+22
CAPITAL ASSETS	37,793	82,835	0	0	0	0	0	****
GRAND TOTAL	961,820	1,189,802	1,200,498	1,146,681	1,146,681	1,081,167	65,514	+6

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Inmate Services Manager	1	1	1	1
Inmate Services Coordinator	3	3	3	3
Accounting Technician	0	0	1	0
TOTAL FULL-TIME & VS	4	4	5	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	8.50	8.50	9.50	8.50

For FY 2008/09 the department requests one (1) Accounting Technician position. 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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased overall for Supplies – Re Issued Commissary Items, Special Department Expense – Inmate Rec/Equipment, and Small Tools and Instruments based on current usage and increased costs for replacement. Professional and Special Services are increased for cost of services received in support of inmates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is increased overall for Other Concessions and Other Sales – Concession Sales based on projected sales. These accounts are budgeted to offset program costs with possible adjustments at final budget.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	4,636,520	5,693,190	6,321,350	6,321,350	6,321,350	6,218,133	103,217	+2
SERVICES & SUPPLIES	1,386,024	1,745,652	1,732,388	1,732,388	1,732,388	1,712,079	20,309	+1
OTHER CHARGES	343,057	428,563	477,654	477,654	477,654	428,563	49,091	+11
INTRAFUND & INTERFUND TRANSFERS	989,634	996,478	914,326	914,326	914,326	996,478	-82,152	-8
CAPITAL ASSETS	64,479	129,192	0	0	0	0	0	****
GRAND TOTAL	7,419,714	8,993,075	9,445,718	9,445,718	9,445,718	9,355,253	90,465	+1

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Assistant Chief Probation Officer	0	1	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	1	1	1
Typist Clerk I/II Confidential	1	1	0	0
TOTAL FULL-TIME & VS	74	75	75	75
Extra Help				
EH Juvenile Institution Officer	6.30	5.18	5.18	5.18
EH Security Systems Operator	0.25	0.25	0.25	0.25
EH Typist Clerk	0.00	0.00	0.00	0.00
TOTAL FTE	6.55	5.43	5.43	5.43
TOTAL BUDGETED/APPROVED	80.55	80.43	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.

Due to administrative oversight, the Typist Clerk I/II remained listed in the narrative for FY 2007/2008 as an active 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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES
Category increased based on Professional and Special Services – Medical Exams. Professional and Special Services – Data Processing, Insurance – General Liability, and Clothing and Personal Supplies – Other decreased based on estimates.

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

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
This category increased overall for State Other due to the SB 81 Youthful Offender Block grant funding.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	6,063,999	7,750,135	8,307,359	8,307,359	8,307,359	8,132,127	175,232	+2
SERVICES & SUPPLIES	844,775	2,064,471	2,732,553	2,732,553	2,732,553	1,827,266	905,287	+50
OTHER CHARGES	-87	2,700	3,325	3,325	3,325	2,700	625	+23
INTRAFUND & INTERFUND TRANSFERS	-82,837	-90,844	-140,727	-140,727	-140,727	-90,844	-49,883	+55
CAPITAL ASSETS	157,448	83,628	0	0	0	81,200	-81,200	-100
GRAND TOTAL	6,983,298	9,810,090	10,902,510	10,902,510	10,902,510	9,952,449	950,061	+10

PROBATION

BUDGET UNIT 23400

The Probation Department provides coordinated services to the courts, other justice agencies within the County, and the community. These services 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 the department has purchased a scientifically validated assessment tool, which will determine each Probationer's risk factors and supervision level. The department is 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 county's 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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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	8	8	9	9
Court and Hearing Officer	0	0	0	0
Deputy Probation Officer I/II/III	49	52	53	53
Probation Assistant	3	3	3	3
Staff Services Analyst I/II	2	2	2	2
Secretary III	1	1	1	1
Supervising Legal Clerk	0	0	0	0
Traffic Hearing Clerk	2	2	2	2
Legal Process Clerk I/II	10	10	10	10
Account Clerk I/II	1	1	1	1
Office Assistant I/II	0	2	2	2
Typist Clerk I/II	2	0	0	0
TOTAL FULL-TIME & VS	83	86	88	88
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)

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
EH Program Manager	0.00	0.00	0.00	0.00
EH Legal Clerk I/II	0.25	0.25	0.25	0.25
EH Typist Clerk I	0.50	0.00	0.00	0.00
TOTAL FTE	1.26	1.01	1.01	1.01
TOTAL BUDGETED/APPROVED	84.26	87.01	89.01	89.01

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) were added funded 100% by the Mentally Ill Offender Crime Reduction (MIOCR) Grant. On February 13, 2007 (Mid Year) two (2) Typist Clerk I/II (Position #32, 37) were changed to Office Assistant I/II.

In FY 2007/08 the department added one (1) Supervising Probation Officer (Position #109). Due to administrative oversight, this position was not published in the FY 07/08 Final Budget book. Additionally, one (1) Deputy Probation Officer I/II/III (Position #83) which was funded 100% with Substance Abuse Crime Prevention Act (SACPA) dollars was converted to a General Fund position.

On February 19, 2008 (Mid Year) the department adds one (1) Deputy Probation Officer I/II/III (Position #110) which is funded 100% with Narcotic Task Force grant.

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category increased overall based on Professional and Special Services – Contract Agreements for Day Reporting Center.

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

This category is adjusted based on salary and benefits increases for 2 Deputy Probation Officers assigned to Mental Health AB3015 project.

CAPITAL ASSETS

None.

REVENUE

This category is increased overall due to State Other for Youthful Offender Block Grant funds.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
OTHER CHARGES	878,193	802,500	3,250,000	3,250,000	3,250,000	3,250,000	0	+0
GRAND TOTAL	878,193	802,500	3,250,000	3,250,000	3,250,000	3,250,000	0	+0

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. Effective July 2007, the range for the charge per ward for commitments to the CYA is at $185-$3,440 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 2007/08 levels, 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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - FIRE PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	721,338	977,567	894,736	799,687	799,687	995,289	-195,602	-20
SERVICES & SUPPLIES	8,036,732	14,167,746	12,192,761	12,182,633	12,182,633	12,137,813	44,820	+0
INTRAFUND & INTERFUND TRANSFERS	-4,132	-77,055	-77,055	-77,055	-77,055	-77,055	0	+0
CAPITAL ASSETS	16,922	1,349,625	1,057,600	1,057,600	1,057,600	834,081	223,519	+27
GRAND TOTAL	8,770,860	16,417,883	14,068,042	13,962,865	13,962,865	13,890,128	72,737	+1

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 2008/09 will mark the twentieth 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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Civilian Fire Marshall	0	1	1	1
Fire Heavy Equipment Mechanic	0	0	0	0
Heavy Equipment Mechanic I/II	2	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
OES Coordinator	0	0	1	0
TOTAL FULL-TIME & VS	5	6	7	6
Extra Help				
EH Fiscal Services Analyst	0.00	0.25	0.00	0.00
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	0.00	0.00	0.00
TOTAL FTE	19.27	18.77	18.77	18.52
TOTAL BUDGETED/APPROVED	24.27	24.77	25.52	24.52

In FY 2007/08 one (1) Civilian Fire Marshall (Position # 7) was added. This allowed for contracted staff to be reduced by 0.7 Full Time Equivalent of a Fire Apparatus Engineer and allowed for reassignment of one Battalion Chief and one Fire Captain.

For FY 2008/09 the department requests one OES Coordinator. 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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category increased overall due to an increase to Special Department Expense-Fire Training based on FY07/08 activity, an increase too Maintenance-Equipment to accommodate the increase in fuel costs, and Special Department Expense – Hazardous Materials based on trends. Professional and Special Services CDF have decreased based on an anticipated decrease in contractual needs and Insurance – General Liability is decreased based on the projected countywide rates and premium.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
89050	2 Command Vehicles Replacement	$92,000	$92,000
89051	Utility Vehicle Replacement	39,000	39,000
89053	2 Extractors for Cleaning Turn Out Gear	9,600	9,600
89055	2 Ice Machines	7,000	7,000
89056	1 Facility Generator	10,000	10,000
Total		$157,600	$157,600

Two command vehicles that are needed as replacements for two command vehicles which have reached their useful life. A replacement utility vehicle is needed to facilitate the transportation of supplies and materials from station to station and from supply points to fire stations. An extractor is needed to remove dirt and contaminants from the personal protective clothing worn by firefighters. Ice machines are needed to supply ice and cold drinking water and electrolyte replacement fluids to fire fighters who are training or working on an emergency incident. The emergency generator is a replacement for the old unit at the Merced Station 81 as the current unit is obsolete and unserviceable.

REVENUE

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

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - FIRE PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	53,375	56,841	63,072	63,072	63,072	58,882	4,190	+7
SERVICES & SUPPLIES	436,704	153,820	15,006	15,006	15,006	538,854	-523,848	-97
CAPITAL ASSETS	37,538	305,339	0	0	0	0	0	****
GRAND TOTAL	527,617	516,000	78,078	78,078	78,078	597,736	-519,658	-87

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category decreased overall do to the removal of appropriation for Special Department Expense-OES Grant because of expiration of grant funding.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category has decreased overall due to the expiration of the Offices of Homeland Security Grant.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - FLOOD CONTROL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	97,417	241,833	261,726	261,726	261,726	208,450	53,276	+26
GRAND TOTAL	97,417	241,833	261,726	261,726	261,726	208,450	53,276	+26

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.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	2,466,348	2,664,610	2,952,150	2,952,150	2,952,150	2,878,279	73,871	+3
SERVICES & SUPPLIES	414,963	468,184	429,730	429,730	429,730	485,695	-55,965	-12
INTRAFUND & INTERFUND TRANSFERS	-40,000	-43,000	-43,000	-43,000	-43,000	-43,000	0	+0
CAPITAL ASSETS	11,334	0	0	0	0	0	0	****
GRAND TOTAL	2,852,645	3,089,794	3,338,880	3,338,880	3,338,880	3,320,974	17,906	+1

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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	18	18	18
Integrated Pest Management Specialist	1	1	1	1
Automation Systems Analyst I/II	1	1	1	1
County Office Supervisor	0	1	1	1
Agricultural Commissioner Office Supervisor	1	0	0	0
Account Clerk III	1	1	1	1
Office Assistant III	0	1	1	1
Typist Clerk III	1	0	0	0
Office Assistant I/II	0	1	1	1
Office Assistant I/II VS	0	2	2	2
Typist Clerk I/II	1	0	0	0
Typist Clerk I/II VS	2	0	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
TOTAL FULL-TIME & VS	30	31	31	31
Contract Employees				
CC Ag Administrative Advocate	0.00	1.00	1.00	1.00
TOTAL CONTRACT EMPLOYEES	0.00	1.00	1.00	1.00
Extra Help				
EH Agricultural Biologist I/II/III	0.00	0.00	0.50	0.50
EH Agricultural Technician/Laborer	6.30	4.66	4.66	4.66
EH Typist Clerk I/II	0.50	0.50	0.50	0.50
TOTAL FTE	6.80	5.29	5.66	5.66
TOTAL BUDGETED/APPROVED	36.80	36.29	37.66	37.66

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.

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is decreased overall primarily due to a reduction in Insurance – General Liability countywide rates and premium.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue has increased slightly due to new contracts with CDFA such as detection surveys for Light Brown Apple Moth and Japanese Dodder.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	16,616	18,525	21,677	21,677	21,677	18,681	2,996	+16
SERVICES & SUPPLIES	91,102	80,630	85,215	85,215	85,215	86,019	-804	-1
INTRAFUND & INTERFUND TRANSFERS	40,000	43,000	43,000	43,000	43,000	43,000	0	+0
GRAND TOTAL	147,718	142,155	149,892	149,892	149,892	147,700	2,192	+1

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Extra Help				
EH Laborer	0.75	0.75	0.00	0.00
EH Integrated Pest Management Technician	0.00	0.00	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. The EH Integrated Pest Management Technician classification has replaced the EH Laborer previously utilized.

SERVICES AND SUPPLIES

This category is decreased overall in Insurance – General Liability based on the projected countywide rates and premium and Agricultural based on fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Increase of $2,300 over FY07/08 budget due to greater demand for vertebrate control products and increased prices of the products to match current costs of productions.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	439,567	501,807	536,541	536,541	536,541	509,984	26,557	+5
SERVICES & SUPPLIES	68,664	100,304	105,028	105,028	105,028	108,485	-3,457	-3
OTHER CHARGES	-140	0	0	0	0	0	0	****
INTRAFUND & INTERFUND TRANSFERS	-27,297	-11,459	-11,459	-11,459	-11,459	-11,459	0	+0
GRAND TOTAL	480,794	590,652	630,110	630,110	630,110	607,010	23,100	+4

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Deputy Director Weights & Measures	1	1	1	1
Weights & Measures Inspector I/II/III	5	4	4	4
Office Assistant III VS	0	1	1	1
Typist Clerk III V/S	1	0	0	0
TOTAL FULL-TIME & V/S	7	6	6	6
TOTAL BUDGET/APPROVED	7.00	6.00	6.00	6.00

In FY 2007/08 the department deleted 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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is decreased overall for Transportation and Travel – In State Overnite, Transportation and Travel, Transportation and Travel – County Vehicle based on fiscal constraints. Professional and Special Services – Data Processing is decreased based on service level agreements.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects funds received from the Department of Public Works for office space leased to the United States Department of Agriculture and is budgeted at fiscal year 2007/08 level.

CAPITAL ASSETS

None.

REVENUE

Revenue is expected to increase overall in Weights and Measures due to an anticipated increase in device registration fees.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	1,112,410	1,217,679	1,195,083	1,195,083	1,195,083	1,258,072	-62,989	-5
SERVICES & SUPPLIES	219,034	264,162	288,860	288,860	288,860	370,690	-81,830	-22
CAPITAL ASSETS	38,963	0	0	0	0	0	0	****
GRAND TOTAL	1,370,407	1,481,841	1,483,943	1,483,943	1,483,943	1,628,762	-144,819	-9

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 decrease in the Building permit activity due to a recessive economy. This division is self-supporting through revenue received from building permit and inspection fees, as allowed by State law.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Deputy Building Official	1	1	1	1
Supervising Building Inspector	1	1	1	1
Building Inspector I/II	8	8	7	7
Staff Services Assistant	1	1	1	1
Building Permit Assistant I/II	3	3	2	2
TOTAL FULL-TIME & VS	14	14	12	12
Extra Help				
EH Building Inspector	1.00	1.00	1.00	1.00
TOTAL FTE	1.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	15.00	15.00	13.00	13.00

On February 19, 2008, a Building Permit Assistant I/II (position #14) was transferred to budget unit 28500 as a Code Compliance Technician and a Building Inspector I/II (position #8) was transferred to budget unit 27400 as an Engineering Technician. Both positions were subsequently deleted from budget unit 27300 due to fiscal constraints.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is decreased overall for Professional and Special Services – Data Processing based on projected rates. Professional and Special Services and Transportation and Travel – County Vehicle are decreased based on current trends and usage.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is decreased overall based on actual and projected collections for Construction Permits.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	2,284,401	2,670,312	2,867,205	2,867,205	2,867,205	2,676,031	191,174	+7
SERVICES & SUPPLIES	438,395	446,409	479,488	479,488	479,488	500,776	-21,288	-4
INTRAFUND & INTERFUND TRANSFERS	-340,282	-352,000	-513,000	-513,000	-513,000	-327,500	-185,500	+57
CAPITAL ASSETS	37,148	0	0	0	0	0	0	****
GRAND TOTAL	2,419,662	2,764,721	2,833,693	2,833,693	2,833,693	2,849,307	-15,614	-1

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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	0	0	0	0
Engineering Associate I/II/III	4	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 Specialist	0	3	3	3
Building Project Planner	3	0	0	0
Support Services Assistant	1	1	1	1
County Office Supervisor	0	1	1	1
DPW-Professional Services Office Supervisor	1	0	0	0
Road Permit Clerk	1	1	1	1
Office Assistant I/II	0	1	1	1
Typist Clerk I/II	1	0	0	0
TOTAL FULL-TIME & VS	22	22	22	22
Extra Help				
EH Special Projects Coordinator	0.00	0.40	0.40	0.40
EH Student Intern	0.75	0.75	0.75	0.75
TOTAL FTE	0.75	1.15	1.15	1.15
TOTAL BUDGETED/APPROVED	22.75	23.15	23.15	23.15

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.

On August 21, 2007, the Building Project Planner was re-titled to Building Project Specialist.

On February 19, 2008, one (1) Building Inspector (Position #8) was transferred to the budget unit and converted to an Engineering Technician.

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES
This category is decreased overall in Special Department Expense – Software based on reduction in software purchases, Professional and Special Services – Data Processing is decreased based on projected rates, and Office Expense is decreased based on fiscal constraints.

OTHER CHARGES
None

INTRAFUND AND INTERFUND TRANSFERS
This category is based on work to be billed to General Fund Departments and is increased for facility work.

CAPITAL ASSETS
None

REVENUE
Revenue to offset appropriation is increased for FY 2008/09 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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	675,754	891,443	977,965	977,965	977,965	964,143	13,822	+1
SERVICES & SUPPLIES	369,106	532,214	556,669	556,669	556,669	548,726	7,943	+1
CAPITAL ASSETS	30,859	149,728	0	0	0	0	0	****
GRAND TOTAL	1,075,719	1,573,385	1,534,634	1,534,634	1,534,634	1,512,869	21,765	+1

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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	5	5	5
Typist Clerk I/II	5	0	0	0
TOTAL FULL-TIME & V/S	14	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	15.00	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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services – Data Processing and Communications – Internal Services based on service level agreements from Department of Administrative Services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is decreased for Recording Fees – Recorder based on current trends.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28100
UNIT TITLE - CORONER

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	365,101	683,127	746,136	746,136	746,136	717,072	29,064	+4
SERVICES & SUPPLIES	487,290	746,747	827,716	827,716	827,716	402,832	424,884	+105
CAPITAL ASSETS	22,076	0	0	0	0	0	0	****
GRAND TOTAL	874,467	1,429,874	1,573,852	1,573,852	1,573,852	1,119,904	453,948	+41

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Forensic Pathologist	0	1	1	1
Deputy Coroner I/II	4	4	4	4
Coroner's Assistant	1	1	1	1
TOTAL FULL-TIME & VS	5	6	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	8.00	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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased for Professional and Special Services – Autopsies based on current usage and projected rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is decreased in State Other due to Sheriff Trust not supporting Deputy Coroner I/II position for fiscal year 2008/09.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1060
BUDGET UNIT # - 28200
UNIT TITLE - AFFORDABLE HOUSING PROGRAM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	802,115	810,240	845,575	845,575	845,575	822,840	22,735	+3
GRAND TOTAL	802,115	810,240	845,575	845,575	845,575	822,840	22,735	+3

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 increased for grant loans from State draw downs in Special Department Expense – Grant Income Loans and Professional and Special Services – Contractual Agreements for servicing and administering loans.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is increased in Federal Other to match appropriations for loans.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1510
BUDGET UNIT # - 28300
UNIT TITLE - EASTSIDE FISH & GAME ASSOCIATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	4,889	0	11,250	11,250	11,250	9,800	1,450	+15
GRAND TOTAL	4,889	0	11,250	11,250	11,250	9,800	1,450	+15

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1510
BUDGET UNIT # - 28400
UNIT TITLE - LOS BANOS SPORTSMEN'S ASSOCIATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	13,107	0	9,250	9,250	9,250	9,800	-550	-6
GRAND TOTAL	13,107	0	9,250	9,250	9,250	9,800	-550	-6

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28500
UNIT TITLE - PLANNING AND COMMUNITY DEVELOPMENT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	1,938,994	2,376,141	2,558,484	2,604,082	2,604,082	2,457,592	146,490	+6
SERVICES & SUPPLIES	723,898	911,233	857,282	857,883	857,883	956,776	-98,893	-10
OTHER CHARGES	-18,668	0	0	0	0	0	0	****
INTRAFUND & INTERFUND TRANSFERS	-4,500	0	-175,000	-175,000	-175,000	-239,000	64,000	-27
CAPITAL ASSETS	162,960	16,972	404,780	0	0	14,000	-14,000	-100
GRAND TOTAL	2,802,684	3,304,346	3,645,546	3,286,965	3,286,965	3,189,368	97,597	+3

PLANNING AND COMMUNITY DEVELOPMENT

BUDGET UNIT 28500

The Planning and Community Development Department provides professional land use planning and support services to the Board of Supervisors, Planning Commission, Hearing Officer, Municipal Advisory Councils (MACs), Local Agency Formation Commission (LAFCO), and Airport Land Use Commission (ALUC) pursuant to provisions of the California Government Code, Public Resources Code, and the Public Utilities Code. The department implements land use policy decisions and functional elements, which apply on the physical development of unincorporated lands of the County through administration of the California Environmental Quality Act (CEQA), for entitlement and discretionary project actions which include general plan amendments, zone changes, conditional use permits, major and minor subdivisions, administrative permits, and other discretionary reviews. The Department also administers General Plan Update, Code Enforcement, SMARA, GIS Mapping/Williamson Act Administration, Business Licensing, PAR, Home Occupation Permit, Building Permits, Public Information Requests affordable housing and housing rehabilitation Federal Grant CDBG/HOME programs.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Development Services Director	1	1	1	1
Assistant Development Services Director	1	1	0	0
Assistant Development Services Director-Temporary	1	1	1	1
Code Compliance Manager	1	1	1	1
Code Compliance Specialist I/II	2	2	2	2
Code Compliance Technician	1	1	2	2
GIS/Development Services Manager	1	1	1	1
Senior Planner	4	3	4	4
Environmental Coordinator	0	0	1	0
Planner I/II/III	3	5	3	4
Planning Technician I/II	3	3	3	3
County Office Supervisor	0	1	1	1
Planning & Community Development Office Supervisor	1	0	0	0
Accounting Technician	0	0	0	0
Staff Fiscal Analyst	1	1	1	1
Support Services Assistant	1	1	1	1
Office Assistant III	0	1	1	1
Typist Clerk III	1	0	0	0
Office Assistant I/II	0	1	1	1
Typist Clerk I/II	1	0	0	0
TOTAL FULL-TIME & VS	23	25	24	24
Extra Help				
EH Planning Tech I/II	1.00	1.00	1.00	1.00
EH Special Projects Coordinator	0.00	0.50	0.50	0.50
EH Typist Clerk I/II	2.00	0.00	0.00	0.00
EH Office Assistant I/II	0.00	1.00	1.00	1.00
	3.00	2.50	2.50	2.50
TOTAL BUDGETED/APPROVED	26.00	27.50	26.50	26.50

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.

Due to administrative oversight the Senior Planner, Planner I/II/III, and Total Full-Time& VS counts for FY 2007/2008 were reported incorrectly.

SALARIES AND EMPLOYEE BENEFITS (Continued)
At FY07/08 Mid Year the department adds one (1) Code Compliance Technician (position #33) and deletes one (1) Assistant Development Services Director (position # 16).

For FY 2008/09 the department requests to add one (1) Environmental Coordinator and delete one (1) Planner I/II/III. These requested actions are not recommended at this time 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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES
This category is decreased overall based on a reduction in Professional and Special Services – Contractual Agreements, Professional and Special Services – Data Processing, and Insurance – General Liability is decreased based on the projected countywide rates and premium.

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, Riverside Motorsports Park).

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
89044	Computer Software	$404,780	$0
Total		$404,780	$0

Department requests the replacement of the TrakIt permit tracking software with Accela Land Management software for land management. At this time the Accela software is not recommended pending further review at final budget.

REVENUE
Revenue is decreased overall. Based on estimates in Planning and Engineering Services, Other Licenses and Permits, and Planning Services – Community Plans are decreased.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28600
UNIT TITLE - LOCAL AGENCY FORMATION COMMISSION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	12,276	0	33,200	33,200	33,200	10,403	22,797	+219
OTHER CHARGES	65,000	0	65,000	65,000	65,000	65,000	0	+0
GRAND TOTAL	77,276	0	98,200	98,200	98,200	75,403	22,797	+30

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 is increased based on Special Department Expense – 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 as is budgeted at fiscal year 2007/08 level.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28700
UNIT TITLE - AGRICULTURAL COMM-ANIMAL CONTROL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	965,974	1,164,382	1,401,962	1,401,962	1,401,962	1,268,599	133,363	+11
SERVICES & SUPPLIES	442,414	439,520	476,900	476,900	476,900	422,685	54,215	+13
OTHER CHARGES	-15	0	0	0	0	0	0	****
CAPITAL ASSETS	0	0	75,000	75,000	75,000	15,000	60,000	+400
GRAND TOTAL	1,408,373	1,603,902	1,953,862	1,953,862	1,953,862	1,706,284	247,578	+15

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.

During FY 2008/09 the new Animal Shelter is scheduled to open in January 2009. The new facility will better serve the public and provide opportunities for public outreach and education.

SALARIES AND EMPLOYEES BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Veterinarian (At-Will)	1	1	1	1
Animal Services Manager	1	1	1	1
Animal Services Field Supervisor	0	0	0	0
Animal Services Operations Supervisor	0	0	0	0
Animal Control Supervisor	2	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	4	6	6	6
Animal Care Specialist VS	0	0	0	0
Account Clerk III	1	0	1	1
Office Assistant I/II	0	1	1	1
Typist Clerk I/II	1	1	1	1
TOTAL FULL-TIME & VS	16	18	19	19
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	0.50	0.13	0.13	0.13
EH Animal Control Officer I/II	0.50	0.50	0.50	0.50
TOTAL FTE	2.25	1.88	1.88	1.88
TOTAL BUDGETED/APPROVED	18.25	20.88	20.88	20.88

On February 13, 2007 (Mid Year), one (1) Typist Clerk I/II (Position #4) was changed to Office Assistant I/II.

Due to administrative oversight, the Account Clerk III was inadvertently removed from the position counts in the FY2007/2008 Final Budget Narrative.

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category has increased overall based on Communication – Internal Services, Transportation and Travel, and Special Department Expense – Other due to an estimated increase in the costs of animal disposal, animal health issues, food, chemicals etc. The addition of a full time County Veterinarian has reduced the cost of account Special Department Expense – Spay/Neuter Contract, associated with animal care provided by local veterinarians.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
89057	3 Animal Control Utility Boxes	$75,000	$75,000
Total		$75,000	$75,000

Three vehicle mounted animal control utility boxes have been requested and will be mounted on the replacement vehicles delivered during FY 2007-08. Current utility boxes which have been refurbished a number of times, are no longer repairable and have reached their end of life cycle due to corrosion and metal fatigue. In addition, design changes to the new vehicles prohibit the mounting of existing boxes without extensive modification and cost.

REVENUE
This category has increased overall for Humane Services and Spy/Neuter Surgery due to the recovery of costs associated with veterinary services, fee schedule adjustment, and the increase in the recovery of costs from the public.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28800
UNIT TITLE - PREDATORY ANIMAL CONTROL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	69,817	49,803	52,000	52,000	52,000	49,803	2,197	+4
GRAND TOTAL	69,817	49,803	52,000	52,000	52,000	49,803	2,197	+4

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 proposed FY 2008/09 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 has increased based on Professional and Special Services due to an increase in contracted salary costs.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category has increased in State Aid for Agriculture based on the increase in salary costs.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28900
UNIT TITLE - MERCED COUNTY ASSOC OF GOVT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	0	20,000	20,000	20,000	20,000	20,000	0	+0
OTHER CHARGES	63,756	62,926	66,456	66,456	66,456	62,926	3,530	+6
GRAND TOTAL	63,756	82,926	86,456	86,456	86,456	82,926	3,530	+4

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 the Fiscal Year 2007 - 2008 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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 29000
UNIT TITLE - AIRPORT LAND USE COMMISSION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	4,525	52,325	52,325	52,325	52,325	52,325	0	+0
GRAND TOTAL	4,525	52,325	52,325	52,325	52,325	52,325	0	+0

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 budgeted at fiscal year 2007/08 levels.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 29400
UNIT TITLE - COUNTY CLERK

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	116,731	139,284	168,104	168,104	168,104	160,144	7,960	+5
SERVICES & SUPPLIES	12,105	27,462	30,811	30,811	30,811	31,420	-609	-2
INTRAFUND & INTERFUND TRANSFERS	0	8,000	8,000	8,000	8,000	8,000	0	+0
GRAND TOTAL	128,836	174,746	206,915	206,915	206,915	199,564	7,351	+4

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICE AND SUPPLIES

This category is decreased overall for Professional and Special Services – Data Processing based on rates provided by Information Systems.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is increased overall for Marriage Licenses and Passports based on current trends and projected rates.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC WAYS AND FACILITIES
ACTIVITY - PUBLIC WAYS

FUND - 1020
BUDGET UNIT # - 30000
UNIT TITLE - DPW-ROAD DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	4,249,797	4,505,552	5,181,339	5,181,339	5,181,339	5,089,036	92,303	+2
SERVICES & SUPPLIES	9,498,330	11,919,452	12,423,149	12,423,149	12,423,149	16,069,712	-3,646,563	-23
OTHER CHARGES	16,279	100,000	274,000	274,000	274,000	50,000	224,000	+448
CAPITAL ASSETS	1,299,842	636,681	1,000,000	1,000,000	1,000,000	18,573,616	-17,573,616	-95
GRAND TOTAL	15,064,248	17,161,685	18,878,488	18,878,488	18,878,488	39,782,364	-20,903,876	-53

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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	12	13	13	13
Road Maintenance Worker I/II/III	28	30	30	30
Parts Supply Clerk I/II	0	2	2	2
Parts Supply Clerk	1	0	0	0
County Refuse Control Worker I/II	1	1	1	1
Litter Control Worker	0	0	0	0
Refuse Collection Supervisor	1	1	1	1
TOTAL FULL-TIME & VS	56	60	60	60
Extra Help				
EH Engineering Associate I	0.50	0.00	0.00	0.00
EH Engineering Associate III	0.35	0.49	0.49	0.49
EH Senior Engineering Associate	0.00	0.12	0.12	0.12
EH Special Project Coordinator	0.00	0.40	0.40	0.40
TOTAL FTE	0.85	1.01	1.01	1.01
TOTAL BUDGETED/APPROVED	56.85	61.01	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.

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is decreased overall for Professional and Special Services based on a reduced number of projects; Special Department Expense – Special Fund due to no carryover of funds; and Insurance – General Liability is decreased based on the projected countywide rates and premium.

OTHER CHARGES

This category is increased for Right of Way acquisitions for Campus Parkway, Avenue Two, and projected road projects.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
89028	1 Backhoe Loader	$111,000	$111,000
89029	1 Cat Wheel Loader	238,000	238,000
89030	1 Storm Drain Vacuum Truck	310,000	310,000
89031	1 Sign Shop Plotting System	64,000	64,000
89032	1 Hot Patch Truck	167,000	167,000
89033	1 One Ton Pickup	30,000	30,000
89034	3 ¾ Ton Pickups	80,000	80,000
Total		$1,000,000	$1,000,000

The Backhoe Loader, Cat Wheel Loader, One Ton Pickup, and (3) ¾ Ton Pickups are requested to replace equipment that have exceeded their useful life. The Storm Drain Vacuum Truck is requested to provide improved storm drain maintenance. The Sign Shop Plotting System is to update the sign shop system. The Hot Patch Truck is for current services.

REVENUE

This category is decreased overall based on a reduction in projected reimbursed road projects for fiscal year 2008/09 in the Federal Aid line items. Impact Fees are reduced based on decrease in local developments.

HEALTH AND SANITATION FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HEALTH

FUND - 1010
BUDGET UNIT # - 40000
UNIT TITLE - HEALTH

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	11,688,013	12,036,921	14,558,212	14,348,495	14,348,495	14,246,820	101,675	+1
SERVICES & SUPPLIES	3,051,844	3,942,003	3,578,581	3,577,611	3,577,611	5,172,582	-1,594,971	-31
OTHER CHARGES	140,433	563,704	372,395	372,395	372,395	369,455	2,940	+1
INTRAFUND & INTERFUND TRANSFERS	-428,603	-509,719	-540,856	-540,856	-540,856	-559,087	18,231	-3
CAPITAL ASSETS	171,798	0	0	0	0	127,212	-127,212	-100
GRAND TOTAL	14,623,485	16,032,909	17,968,332	17,757,645	17,757,645	19,356,982	-1,599,337	-8

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 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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Public Health Director	1	1	1	1
County Health Officer	1	1	1	1
Deputy Public Health Director	2	2	1	1
Director of Public Health Nursing	0	0	1	1
Fiscal Manager	0	1	1	1
Health Department Office Administrator	1	0	0	0
Secretary III	1	1	1	1
Accounting Technician	3	3	3	3
Supervising Therapist	1	1	1	1
Occupational/Physical Therapist I/II	4	4	4	4
Occupational/Physical Therapist I/II VS	1	1	1	1
CA Children's Service Worker I/II	5	5	6	5
Medical Aide I/II	0	3	3	3
Medical Therapy Aide	1	0	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	14	14	14	14
Hazardous Material Specialist I/II/III	2	2	2	2
Environmental Health Technician I/II	5	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	2	2	2	2
Microbiology Technician I/II	2	2	2	2
Public Health Social Worker	6	6	6	6
Nurse Practitioner I/II/Physicians Assistant	1	1	1	1
Public Health Program Manager	4	4	4	4
Managed Care Project Coordinator	1	0	0	0
Supervising Public Health Nurse	7	7	7	7

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Public Health Nurse I/II/Community Health Nurse	19	20	20	20
Public Health Nurse I/II/Community Health Nurse VS	3	3	3	3
Epidemiologist I/II	1	1	1	1
Health Education Specialist	2	2	2	2
Community Health Specialist	10	11	11	11
Community Health Specialist VS	2	2	2	2
Communicable Disease Investigator	2	2	2	2
Community Health Worker	1	1	1	1
Support Services Analyst I/II	4	4	4	4
Community Health Aide I/II	3	0	0	0
Vital Statistic Clerk	1	1	3	1
Office Assistant III	0	6	6	6
Typist Clerk III	1	0	0	0
Medical Claims Clerk I/II	3	3	4	4
Staff Services Analyst I/II	1	1	1	1
Secretary I/II	2	1	1	1
Account Clerk I/II	3	3	3	3
Medical Transcriptionist I	3	0	0	0
Office Assistant I/II	0	7	6	6
Typist Clerk I/II	6	0	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
Automation Systems Analyst	0	0	2	2
Supervising Social Worker	0	0	1	0
TOTAL FULL-TIME & VS	147	149	155	151
Contract Employees				
Public Health Director	1.00	1.00	1.00	1.00
Staff Therapist	1.00	0.00	0.00	0.00
TOTAL CONTRACT EMPLOYEES	2.00	1.00	1.00	1.00
Extra Help				
EH Staff Therapist	0.20	0.20	0.20	0.20
EH Public Health Nurse	0.10	0.10	0.10	0.10
EH Licensed Vocational Nurse	0.58	0.58	0.58	0.58
EH Special Projects Coordinator	0.00	0.00	0.00	0.00
EH Typist Clerk I/II	1.50	1.50	1.50	1.50
EH Microbiology Technician	0.00	0.00	0.00	0.00
EH Public Health Lab Director	0.25	0.00	0.00	0.00
EH Microbiologist	0.25	0.00	0.00	0.00
TOTAL FTE	2.88	2.38	2.38	2.38
TOTAL BUDGETED/APPROVED	151.88	152.38	158.38	154.38

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

SALARIES AND EMPLOYEE BENEFITS (Continued)
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) and one (1) Community Health Aide I/II (Position #163) 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.

In FY 2007/08 the department added one (1) Public Health Nurse I/II/Community Health Nurse (Position #230), one (1) Community Health Specialist (Position #231), one (1) Office Assistant I/II (Position #232), and one (1) Office Assistant III (position #229) funded by the State Water Resources Control Board - Underground Storage Tank Program. Furthermore, one contracted Staff Therapist (Position #165) was deleted.

On February 19, 2008 (Mid Year), one Deputy Public Health Director (Position #47) was converted to Director of Public Health Nursing; one (1) Office Assistant III (Position #232) was converted to a Medical Claims Clerk. An Extra Help Special Projects Coordinator classification was added.

For FY 2008/09 the department requests two (2) Automation Systems Analyst I/II, two (2) Vital Statistics Clerk, one (1) California Children Services Worker II, and one (1) Supervising Social Worker. At this time two (2) Vital Statistics Clerks, one (1) California Children Services Worker II, and one (1) Supervising Social Worker are not recommended and will be further reviewed 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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES
This category has decreased overall in Professional and Special Service-Contractual Agreements in Environmental Health due to a reduction in State funding and Professional and Special Services-Medical Services based on trends.

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 other county departments.

CAPITAL ASSETS
No Capital Assets were requested this fiscal year.

REVENUE
This category is decreased overall due to an anticipated decrease in State funding and an estimated reduction on tipping fees based on trends.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HEALTH

FUND - 1500
BUDGET UNIT # - 40600
UNIT TITLE - FIRST FIVE MERCED COUNTY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	766,895	917,808	973,699	973,699	973,699	1,001,183	-27,484	-3
SERVICES & SUPPLIES	4,125,615	8,220,031	6,424,204	6,424,204	6,424,204	9,137,497	-2,713,293	-30
INTRAFUND & INTERFUND TRANSFERS	0	-72,104	-72,104	-72,104	-72,104	-612,399	540,295	-88
CAPITAL ASSETS	26,812	0	0	0	0	2,759	-2,759	-100
GRAND TOTAL	4,919,322	9,065,735	7,325,799	7,325,799	7,325,799	9,529,040	-2,203,241	-23

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 2008/09 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 2008, the Commission is conducting its third strategic plan to provide direction for First 5 programs in the over the next 3-4 years.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Executive Director First 5 Merced County	1	1	1	1
First 5 Merced County Program Manager	1	1	1	1
First 5 Merced County Program Specialist	3	3	3	3
Support Services Analyst I/II	4	3	3	3
Support Services Analyst V/S	0	0	0	0
Account Clerk I/II	1	1	1	1
Secretary I/II	1	1	1	1
Office Assistant I/II	0	1	1	1
Typist Clerk I/II	1	0	0	0
TOTAL FULL TIME & VS	12	11	11	11
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	12.50	11.50	11.00	11.00

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES
This category decrease overall in the Professional and Special Services – Contractual Agreements, Special Department Expense – Other, and Professional and Special Services – Administrative Services.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category adjusted due to a reduction of staff time worked in other budget units.

CAPITAL ASSETS
None.

REVENUE
This category decreased for State Proposition 10 Tobacco Tax and Interest based on an anticipated trends.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HEALTH

FUND - 1010
BUDGET UNIT # - 41500
UNIT TITLE - MENTAL HEALTH

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	15,879,940	14,422,369	19,143,916	19,081,981	19,081,981	17,087,051	1,994,930	+12
SERVICES & SUPPLIES	4,442,791	4,436,213	5,527,747	5,527,537	5,527,537	6,231,772	-704,235	-11
OTHER CHARGES	2,815,811	2,997,739	4,648,017	4,648,017	4,648,017	5,093,442	-445,425	-9
INTRAFUND & INTERFUND TRANSFERS	-889,628	-1,399,785	-2,036,930	-2,036,930	-2,036,930	-1,844,680	-192,250	+10
CAPITAL ASSETS	115,214	0	0	0	0	4,955	-4,955	-100
GRAND TOTAL	22,364,128	20,456,536	27,282,750	27,220,605	27,220,605	26,572,540	648,065	+2

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 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.

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.

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 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. In FY 2008/09 additional Sub-budgets were added to assist in tracking MHSA programs expenditures. These new Sub-budgets are included in the 2008/09 budget submitted by the Department. 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.

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
MENTAL HEALTH (MH)				
Director of Mental Health	1	1	1	1
Director of Mental Health Designee	0	1	0	0
Assistant Mental Health Director	1	1	1	1
Assistant Mental Health Director-Planning/Fiscal Development	1	1	1	1
Administrative Operations Manager-Mental Health	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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
Licensed Clinical/Clinical Psychologist	1	0	0	0
Mental Health Compliance Officer	1	0	0	0
Fiscal Manager	0	1	1	1
Mental Health Fiscal Manager	1	0	0	0
Mental Health Administrative Services Analyst	1	0	0	0
Mental Health Education and Training Coordinator	0	1	1	1
Staff Services Analyst I/II	4	3	3	3
Mental Health Program Manager	8	3	3	3
Automation Services Manager	0	1	1	1
Mental Health Automation Services Manager	1	0	0	0
Psychiatric Nurse Practitioner I/II	1	1	1	1
Psychiatric Staff Nurse/Licensed Mental Health Worker I/II	16	16	16	16
Psychiatric Staff Nurse I/II/Licensed Mental Health Worker I/II VS	2	2	2	2
Mental Health Clinician I/II	31	30	30	30
Mental Health Clinician I/II VS	5	0	0	0
Crisis Intervention Specialist	5	5	5	5
Crisis Intervention Specialist VS	1	1	1	1
Vocational Rehabilitation Counselor	1	1	1	1
Automation Systems Analyst I/II	3	2	3	2
Personnel Assistant - Confidential	1	0	0	0
Fiscal Supervisor	0	1	1	1
Mental Health Fiscal Supervisor	1	0	0	0
Medical Records Supervisor	1	0	0	0
Mental Health Worker I/II	29	19	22	22
Mental Health Worker I/II VS	6	0	0	0
Secretary III	1	1	1	1
Secretary II	1	0	0	0
Mental Health Records Technician III	1	1	1	1
Mental Health Records Technician I/II	14	8	8	8
Psychiatric Ward Clerk	1	1	1	1
Accounting Technician	2	2	2	2
Account Clerk III	4	1	3	3
Office Assistant III	0	8	8	8
Typist Clerk III	9	0	0	0
Typist Clerk III VS	1	0	0	0
Office Assistant I/II	0	1	1	1
Typist Clerk I/II	3	0	0	0
Fiscal Registration Process Clerk	0	0	1	1
Data Support Assistant	3	1	1	1
Facility Services Supervisor	1	1	1	1
Delivery Driver	1	1	1	1
Eligibility Worker I/II	1	0	0	0
Dual Diagnosis Specialist	2	2	2	2

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Telephone Systems Operator	1	1	1	1
Housekeeping Attendant I/II	5	4	4	4
A&D Counselor/Services Intern	1	1	1	1
Consumer Assistance Worker	4	2	2	2
Program Assistant	0	0	1	1
MHSA Coordinator	0	0	1	1
Quality Assurance Specialist	3	3	3	3
Personnel Assistant - Confidential	0	0	1	1
MH TOTAL FULL-TIME & VS	186	134	142	141
ALCOHOL & DRUG (A&D)				
A&D Services Coordinator	1	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	2	2
Staff Services Analyst I/II	2	2	2	2
A&D Counselor/Services Intern	22	20	21	21
A&D Prevention Worker VS	1	1	1	1
Program Assistant VS	0	0	0	0
Program Assistant	1	2	2	2
Secretary I/II - Confidential	1	1	1	1
Accounting Technician	1	1	1	1
Office Assistant III	0	6	6	6
Typist Clerk III	6	0	0	0
A&D TOTAL FULL-TIME & VS	41	40	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)	6	3	3	3
TOTAL PERMANENT & CONTRACT PSYCHIATRISTS	14	11	11	11
TOTAL FULL TIME/VS/CONTRACT	241	185	194	193
Extra Help				
EH Crisis Intervention Specialist	0.10	0.00	0.00	0.00
EH Medical Records Tech	1.00	0.00	0.00	0.00
EH Mental Health Worker	4.00	0.00	0.00	0.00
EH Psychiatric Staff RN	1.00	0.00	0.00	0.00
EH Licensed Mental Health Worker	0.50	0.00	0.00	0.00
EH Housekeeping Attendant	2.00	0.00	0.00	0.00
EH Account Clerk I/II	0.50	0.00	0.00	0.00
EH Consumer Assistance Worker	5.00	2.20	2.20	2.20
TOTAL FTE	14.10	2.20	2.20	2.20
TOTAL BUDGETED/APPROVED	255.10	187.20	196.20	195.20

SALARIES AND EMPLOYEE BENEFITS (Continued)

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 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.

On October 1, 2007 the Director of Mental Health Designee position expired.

At FY 07/08 Mid Year, February 19, 2008, the department added one (1) Program Assistant (Position #327) funded by MIOCR and MHSA grants; two (2) Mental Health Worker I/II (position #328, 334) funded 100% by SAMSHA grant and CalWORKs; One (1) Account Clerk III (Position #330) funded 100% by MHSA Grant; One (1) Personnel Assistant – Confidential (position #329); One MHSA Coordinator (Position #331) funded 100% with MHSA-PEI funds; One (1) Fiscal Registration Process Clerk; one (1) Alcohol and Drug Counselor (Position #333) 100% funded by Prop.36.

For FY 2008/09 requests to delete one (1) Alcohol and Drug Program Manager (Position #274) and requests to add one (1) Automation Systems Analyst I/II. The one (1) Automation Systems Analyst I/II is not recommend 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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category decrease overall based on Professional and Special Services, Professional and Special Services – Medical Services, and Professional and Special Services – Contract Employees. Transportation and Travel – Staff Development increased for new Mental Health Services Act Workforce Education and Training Program.

OTHER CHARGES

Other Charges decreased overall. Contract - Substance Abuse Residential, Aid – IMD Facilities, and Contract – Acute Psychiatric Units reduced based on funding constraints. Contract – Supplemental Rates increased based on additional rates.

INTRAFUND AND INTERFUND TRANSFERS

This category adjusted based on reimbursement for Cal WORKS and MIOCR grant services.

CAPITAL ASSETS

None.

REVENUE

This revenue increased overall for State Aid for MH-MHSA Planning, State Aid for MHSA – Proposition 63, and State Aid for Mental Health based on estimates. Medi-Cal, State Aid – Mental Health Proposition 36 OTP, and Federal Other decreased based on state and federal allocations.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	0	79,820	0	0	0	87,612	-87,612	-100
GRAND TOTAL	0	79,820	0	0	0	87,612	-87,612	-100

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	0	4,269	0	0	0	5,122	-5,122	-100
GRAND TOTAL	0	4,269	0	0	0	5,122	-5,122	-100

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	0	121,984	0	0	0	132,374	-132,374	-100
GRAND TOTAL	0	121,984	0	0	0	132,374	-132,374	-100

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	0	27,951	0	0	0	30,438	-30,438	-100
GRAND TOTAL	0	27,951	0	0	0	30,438	-30,438	-100

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	136,312	27,283	0	0	0	0	0	****
GRAND TOTAL	136,312	27,283	0	0	0	0	0	****

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.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	56,191	12,154	0	0	0	0	0	****
GRAND TOTAL	56,191	12,154	0	0	0	0	0	****

B012 (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.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	137,839	0	0	0	0	0	0	****
GRAND TOTAL	137,839	0	0	0	0	0	0	****

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	31,432	0	0	0	0	0	0	****
GRAND TOTAL	31,432	0	0	0	0	0	0	****

B012 (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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	10,148	0	0	0	0	0	0	****
GRAND TOTAL	10,148	0	0	0	0	0	0	****

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	14,275	0	0	0	0	0	0	****
GRAND TOTAL	14,275	0	0	0	0	0	0	****

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	14,208	0	0	0	0	0	0	****
GRAND TOTAL	14,208	0	0	0	0	0	0	****

B012 (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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	6,410	0	0	0	0	0	0	****
GRAND TOTAL	6,410	0	0	0	0	0	0	****

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.

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	1,565	0	0	0	0	0	0	****
GRAND TOTAL	1,565	0	0	0	0	0	0	****

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1605
BUDGET UNIT # - 47600
UNIT TITLE - 08-09 SCEAP MERCY COMMUNITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	0	0	115,621	115,621	115,621	0	115,621	****
GRAND TOTAL	0	0	115,621	115,621	115,621	0	115,621	****

2008/2009 – SCEAP MERCY COMMUNITY

BUDGET UNIT 47600

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) 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 2008/09 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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1606
BUDGET UNIT # - 47700
UNIT TITLE - 08-09 SCEAP PHYSICIAN SVCS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	0	0	26,099	26,099	26,099	0	26,099	****
GRAND TOTAL	0	0	26,099	26,099	26,099	0	26,099	****

2008/2009 - SCEAP PHYSICIAN SERVICES

BUDGET UNIT 47700

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 2008/09 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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1607
BUDGET UNIT # - 47800
UNIT TITLE - 08-09 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	0	0	132,508	132,508	132,508	0	132,508	****
GRAND TOTAL	0	0	132,508	132,508	132,508	0	132,508	****

B012 (12/98)

2008/2009 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 47800

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 2008/09 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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1608
BUDGET UNIT # - 47900
UNIT TITLE - 08-09 EMSA SB 2132 PSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	0	0	30,136	30,136	30,136	0	30,136	****
GRAND TOTAL	0	0	30,136	30,136	30,136	0	30,136	****

2008/2009 – EMSA SB2132 PSA & UA FUNDS

BUDGET UNIT 47900

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 2008/09 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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	0	69,972	0	0	0	0	0	****
GRAND TOTAL	0	69,972	0	0	0	0	0	****

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.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	139	4,293	0	0	0	0	0	****
GRAND TOTAL	139	4,293	0	0	0	0	0	****

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.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	99,736	35,368	0	0	0	0	0	****
GRAND TOTAL	99,736	35,368	0	0	0	0	0	****

B012 (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.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	22,585	8,021	0	0	0	0	0	****
GRAND TOTAL	22,585	8,021	0	0	0	0	0	****

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.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1515
BUDGET UNIT # - 49500
UNIT TITLE - MEDICAL ASSISTANCE PROGRAM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	1,259,252	1,247,530	1,362,568	1,362,568	1,362,568	1,596,893	-234,325	-15
SERVICES & SUPPLIES	4,454,415	4,128,793	4,132,598	4,132,598	4,132,598	4,833,924	-701,326	-15
OTHER CHARGES	-2,655	0	0	0	0	0	0	****
GRAND TOTAL	5,711,012	5,376,323	5,495,166	5,495,166	5,495,166	6,430,817	-935,651	-15

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Indigent Health Care Programs Administrator	1	1	1	1
Utilization Review Analyst	0	0	0	0
Community Health Nurse/Public Health Nurse I/II	2	2	2	2
Managed Care Project Coordinator	1	1	1	1
Support Services Analyst I/II	2	2	2	2
Medical Claims Clerk I/II	4	4	3	3
Supervising Eligibility Worker	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Eligibility Worker I/II	8	8	6	6
Office Assistant I/II	0	2	1	1
Typist Clerk I/II	2	0	0	0
TOTAL FULL-TIME & VS	21	21	17	17
Extra Help				
EH Medical Claims Clerk	0.50	0.50	0.50	0.50
EH Utilization Review Analyst	0.50	0.50	0.50	0.50
TOTAL EXTRA HELP	1.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	22.00	22.00	18.00	18.00

On February 13, 2007 (Mid Year), two (2) Typist Clerk I/II (Position #2, 16) were changed to Office Assistant I/II.

For FY 2008/09 the department requests to delete one (1) Medical Claims Clerk II (Position #7), two (2) Eligibility Worker I/II (Position #20, 23), and one (1) Office Assistant I/II (Position #16).

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 decreased overall based on Professional and Special Services – Consultations, Professional and Special Services – Special Services, Professional and Special Services – Radiology, and Professional and Special Services – Other Facilities due to elimination of State funding for various activities. Special Department Expense-Insurance Premiums has increase do to additional grant funding that enables the Department to cover insurance premiums for uninsured children.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category has decreased overall for State Motor Vehicle – In Lieu Tax Realignment, State Other, and Reimbursement Recovery of Costs for outreach and enrollment activities. State Proposition 10 – Tobacco Tax is increased based anticipated funding.

PUBLIC ASSISTANCE FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - ADMINISTRATION

FUND - 1010
BUDGET UNIT # - 50000
UNIT TITLE - HUMAN SERVICES AGENCY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	38,542,139	45,344,230	47,965,571	47,965,571	47,965,571	45,341,152	2,624,419	+6
SERVICES & SUPPLIES	20,994,640	24,170,204	24,104,848	24,104,848	24,104,848	24,195,013	-90,165	+0
OTHER CHARGES	4,408,836	5,366,578	6,157,836	6,157,836	6,157,836	5,316,578	841,258	+16
INTRAFUND & INTERFUND TRANSFERS	-564,575	-491,032	-635,689	-635,689	-635,689	-491,032	-144,657	+29
CAPITAL ASSETS	302,454	290,449	190,943	190,943	190,943	343,019	-152,076	-44
GRAND TOTAL	63,683,494	74,680,429	77,783,509	77,783,509	77,783,509	74,704,730	3,078,779	+4

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Director HSA/Public Guardian Conservator	1	1	1	1
Deputy Director HSA	5	5	5	5
Automation Services Manager	0	1	1	1
Staff Services Manager-Automation Support	1	0	0	0
Fiscal Manager	0	1	1	1
HSA Fiscal Officer	1	0	0	0
Staff Resources Manager	1	1	1	1
Staff Services Analyst I/II	13	13	13	13
Staff Fiscal Analyst	4	5	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	1	1	1
Buyer I/II	1	0	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	6	6	6	6
Software Application Assistant I/II VS	2	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	7	7	7	7
E&T Program Administrator	0	0	0	0

SALARIES AND EMPLOYEE BENEFITS (continued)

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Administrative Supervisor	0	6	6	6
Administrative Programs Supervisor	6	0	0	0
Supervising Legal Clerk	1	1	1	1
Legal Clerk I/II	7	8	8	8
Support Services Assistant	6	6	6	6
Support Services Assistant-Confidential	1	1	1	1
Office Assistant III	0	7	7	7
Typist Clerk III	7	0	0	0
Registration/Information Assistant	14	15	15	15
Office Assistant I/II	28	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	28	29	29	29
Family Services Representative III	34	36	36	36
Family Services Representative I/II	141	141	141	141
Eligibility Worker I/II	0	1	1	1
Social Services Program Administrator	4	5	5	5
Supervising Social Worker II	18	18	18	18
Social Worker IV-A/IV-B *	24	59	59	59
Social Worker IV-A/IV-B V/S *	2	2	2	2
Social Worker III *	65	49	49	49
Social Worker III V/S *	1	1	1	1
Social Worker I/II *	25	6	6	6
Social Services Program Worker	5	5	5	5
Management Information System Technician I/II	6	6	6	6
E&T Worker III	11	12	12	12
E&T Worker I/II	55	56	56	56
Veteran Claims Representative Supervisor	1	1	1	1
Veteran Claims Representative I/II	1	1	1	1
Public Conservator Inventory Specialist VS	0	1	1	1
Property Clerk VS	1	0	0	0
Social Worker Aide	8	8	8	8
Vocational Assistant	0	0	0	0
TOTAL FULL-TIME & VS	606	616	616	616
Extra Help:				
EH Social Worker I/II/III/IV	1.92	2.90	2.19	2.19
EH Family Assistance Representative I/II/III	0.91	0.25	0	0
EH Supervising Family Assistance Representative	0.41	0.15	0.22	0.22
EH Office Assistant I/II	1.05	0.29	0.72	0.72
EH Janitor	0.32	0.32	0.23	0.23
EH Registration Information Assistant	0.33	0.48	0.50	0.50
EH Special Projects Co-coordinator	0.93	0.69	0.94	0.94

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
EH Social Worker Aide/VA	1.51	0.44	0.39	0.39
EH E & T Case Manager	0.00	0.00	0.43	0.43
EH Account Clerk I/II/III	0.00	0.00	0.05	0.05
EH Office Assistant III	0.13	0.78	0.47	0.47
EH Management Information Systems Technician I	0.14	0.20	0.23	0.23
EH Legal Clerk I/II	0.00	0.00	0.00	0.00
TOTAL FTE	7.65	6.50	6.37	6.37
TOTAL BUDGETED/APPROVED	613.65	622.50	622.37	622.37

* 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.

Final Budget FY 2007/08 the department added the following nine (9) positions to help manage caseload growth and additional mandates: one (1) Employment and Training Worker I/II (Position #685), one (1) Employment and Training Worker III (Position #686), two (2) Family Services Representative III (Position #687, 688), one (1) Family Services Supervisor (Position #689), one (1) Social Services Program Administrator (Position #692), one (1) Staff Fiscal Analyst (Position #690), one (1) Legal Clerk I/II (Position #691), and one (1) Registration Information Assistant (Position #693).

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category has decreased overall based on initial projections of operating cost. Communications Information Services has increased because of absorbing costs from Communications. Insurance – General Liability is decreased based on the projected countywide rates and premium. Child care has increased based on increased caseload and the monies are contracted with MCOE. All accounts are subject to adjustment at Final Budget pending notification from funding sources.

OTHER CHARGES

This category has increased overall based on trends and usage. This category increased based on participants in the CalWork's employment and training program which include travel expense, aid-auto supplies, and ancillary expenses. IHSS vendor payments have increased based on hours and wage increase to $8.50 as of November 2007 and wage increase to $9.00 effective July 2008.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted overall based on capital improvement projections and supportive services provided by Agency Administrative Staff to different programs and grants as compared to FY07/08.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
89001	1 Mail system computer stand	$4,535	$4,535
89003	1 Haworth Workstation Components-Agency wide	5,519	5,519

CAPITAL ASSETS (continued)

		REQUESTED	RECOMMENDED
89006	2 Duplex Scanners	7,000	7,000
89007	5 Autos- Replacements Full Size Vehicles	100,000	100,000
89009	1 Wide Format Printer	9,116	9,116
89010	1 Server NAS	5,000	5,000
89011	HP server and storage works plus autoloader	25,485	25,485
89012	WAN – Network	8,688	8,688
89013	8 Network Automation Switches	25,600	25,600
Total		$190,943	$190,943

The following capital assets are requested by the department. The (1) Mail System Computer Stand requires upgrading. The (1) Haworth Components is for the Los Banos E &T Lobby to ensure a higher level of security. The (2) Duplex Scanners are to replace equipment that have exceeded their life cycle or are non repairable. The (5) automobiles are replacements for vehicles used in daily operations. The (1) Wide Format Printer will be utilized to produce outreach materials and in house staff development materials. The (1) Server NAS is necessary to achieve redundancy and reliability within our network system. The (1) HP Server & Storage works plus autoloader is required to maintain accessibility to email. The Wan Network replacement for existing network but are necessary for network reliability and consolidation. The (8) Network Switches are required to provided county wide automation and connectivity. These are necessary for use with the VOIP phone system scheduled to be installed in FY2008/09.

REVENUE

Overall this category has increased based on estimates for State Public Assistance Admin., Federal Public Assistance Admin., and Estate Fees- PA. Other Revenue decreased due to anticipated correction of State Computer System for IHSS, which will eliminate the State refunding County cost. All accounts are subject to adjustment at Final Budget pending notification from funding sources.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - ADMINISTRATION

FUND - 1010
BUDGET UNIT # - 50500
UNIT TITLE - IHSS PUBLIC AUTHORITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	228,839	296,191	314,110	314,110	314,110	296,191	17,919	+6
SERVICES & SUPPLIES	106,438	200,385	214,852	214,852	214,852	200,385	14,467	+7
OTHER CHARGES	835,959	1,254,732	1,339,830	1,339,830	1,339,830	1,254,732	85,098	+7
INTRAFUND & INTERFUND TRANSFERS	-5,808	-1,255	-1,336	-1,336	-1,336	-1,255	-81	+6
GRAND TOTAL	1,165,428	1,750,053	1,867,456	1,867,456	1,867,456	1,750,053	117,403	+7

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 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.

SERVICES AND SUPPLIES

This category has increased over FY06/07. Computers have increase due to the agency replacement plan of computers to preserve county resources and improve function and efficiency. Professional & Special Services-Administrative decreased based on current year expenditures. Memberships have increased for the annual California Association of Public Authority dues. These dues are based on the amount of hours provided within Merced County.

OTHER CHARGES

This category has increase due to an increase in provider hours and corresponding benefits.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category has increased for State Other and Federal Other based on programmatic need.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - AID PROGRAMS

FUND - 1010
BUDGET UNIT # - 51000
UNIT TITLE - ASSISTANCE TO THE NEEDY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
OTHER CHARGES	60,642,660	63,276,403	67,474,414	67,474,414	67,474,414	65,046,879	2,427,535	+4
GRAND TOTAL	60,642,660	63,276,403	67,474,414	67,474,414	67,474,414	65,046,879	2,427,535	+4

B012 (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 91.05%, state funded at 6.78% with the **local share** at **2.17%**. The projection is based on a caseload increase of 3.10% 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 1.15% caseload increase and no rate increase.

2. Foster Homes: State funding, 40%; **local share 60%**. Projection is based on a 6.45% 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 3.78% caseload increase and no rate increase.

4. Institution placements by HSA: State funding 40.00%; **local share, 60.00%**. Projection is based on a 26.90% 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 an 8.50% caseload increase and no rate increase.

6. Institution placements by HSA: State funding, 40%; **local share, 60%**. Projection based on a 4.92% 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 11.72% caseload increase and no rate increase.

8. Institution placements by Probation Department: State funding, 40%; **local share, 60%**. Projection is based on a 1.91% 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 14.88% caseload increase and no rate increase.

10. Institution placements by Probation Department: State funding, 40%; **local share, 60%**. Projection is based on a 3.94% 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 1.11 per month and no rate increase.

12. Placements--By HSA All County Cost: **Local share, 100%**. Projection is based on an average caseload at 11.11 per month and no rate increase.

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.

DEPARTMENT'S COMMENT (Continued)

14. Camp Placement by Probation Department: Local Share, 100%. Projection is based on an average caseload of 4.02 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 58.89 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: State funding, 83.38%; **local share, 16.62%**. Projection is based on an average caseload of 31.22 per month and no rate increase.

18. THP Plus: State funding, 100%. Projection is based on an average of 10 cases per month.

19. DOWITH: State funding, 70%; **local share, 30%**. Projection is based on an average of 12 cases per month.

D. Aid to Refugees: This program is 100% federally funded. The projection is based on 1.99 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 36.45%, state funded at 47.59% with the local share at 15.96%. The projection is based on no COLA and 26.21% overall caseload growth.

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
Revenue is from federal and state government, adjustments to prior year revenues, and welfare repayments. It is projected to increase Federal Aid for Public Assistance and State Aid for Public Assistance based on increased caseloads.

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - GENERAL RELIEF

FUND - 1010
BUDGET UNIT # - 53000
UNIT TITLE - AID TO INDIGENTS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
OTHER CHARGES	393,483	367,344	388,158	388,158	388,158	404,344	-16,186	-4
GRAND TOTAL	393,483	367,344	388,158	388,158	388,158	404,344	-16,186	-4

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 31.43%.

B. Workfare: This component provides continuing grants to recipients who are able to "work out" their grants. This is projected to decrease 8.70%.

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 40.68% 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 has decreased overall due to Contractual Agreement – Homeless Housing associated with the homeless shelter.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category has increased overall based on trends for Aid Repayments.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1010
BUDGET UNIT # - 55000
UNIT TITLE - DEPT OF WORKFORCE INVESTMENT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	4,482,943	4,906,322	5,234,318	5,234,318	5,234,318	5,097,442	136,876	+3
SERVICES & SUPPLIES	1,005,267	1,461,008	1,601,674	1,601,674	1,601,674	1,820,102	-218,428	-12
OTHER CHARGES	-659	0	0	0	0	0	0	****
INTRAFUND & INTERFUND TRANSFERS	-1,826,342	-2,021,059	-2,269,686	-2,269,686	-2,269,686	-2,021,855	-247,831	+12
CAPITAL ASSETS	10,018	17,213	0	0	0	0	0	****
GRAND TOTAL	3,671,227	4,363,484	4,566,306	4,566,306	4,566,306	4,895,689	-329,383	-7

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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	3	3
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	5	5
E&T Specialist I/II	30	28	28	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	0	0	0
Assessment Technician I/II	9	10	10	10
Fiscal Supervisor	0	1	1	1
Fiscal/Management Information System Supervisor	1	0	0	0
Management Information System Technician I/II	3	3	3	3
Office Assistant III	0	4	4	4
Typist Clerk III	4	0	0	0
Office Assistant I/II	0	2	2	2
Typist Clerk I/II	2	0	0	0
TOTAL FULL-TIME & VS	72	70	70	70

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Extra Help				
EH E&T Analyst I	0.00	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	0.25	0.25	0.25
EH Typist Clerk I/II	0.25	0.00	0.00	0.00
EH Office Assistant III	0.00	0.25	0.25	0.25
EH Typist Clerk III	0.25	0.00	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	0.50	0.25	0.25	0.25
EH E&T Specialist I	2.00	2.00	2.00	2.00
TOTAL FTE	4.25	4.00	4.00	4.00
TOTAL BUDGETED/APPROVED	76.25	74.00	74.00	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.

At FY 2007/08 Mid Year the department converts one (1) Program Manager – Workforce Investment (Position #15) to a Supervising E&T Specialist.

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES
This category has decreased overall for Special Department Expense – Other, Office Expense – Computers, and Special Department Expense – Software.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category adjusted related to reimbursed costs for services.

CAPITAL ASSETS
None.

REVENUE
This category has decreased due to anticipated reductions in State Other.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1581
BUDGET UNIT # - 55100
UNIT TITLE - D W I-WIA-YOUTH

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	1,322,117	1,205,000	1,287,400	1,287,400	1,287,400	1,308,128	-20,728	-2
GRAND TOTAL	1,322,117	1,205,000	1,287,400	1,287,400	1,287,400	1,308,128	-20,728	-2

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 for Professional and Special Services – Contractual Agreements and Transportation and Travel.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is decreased due to a reduction in State Other.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1582
BUDGET UNIT # - 55200
UNIT TITLE - D W I-WIA ADULTS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	0	0	0	0	0	6,563	-6,563	-100
SERVICES & SUPPLIES	26,333	36,500	99,000	99,000	99,000	36,558	62,442	+171
OTHER CHARGES	536,866	0	100,000	100,000	100,000	650,000	-550,000	-85
GRAND TOTAL	563,199	36,500	199,000	199,000	199,000	693,121	-494,121	-71

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

Salaries and benefits for Merced County staff are included in budget unit 55000. This budget unit tracks contracts and other direct costs for participants.

SERVICES AND SUPPLIES

This category increased based on Professional and Special Services – Contractual Agreements for for pass-through funds based on available funding.

OTHER CHARGES

This category decreased for Contracts – JTPA Training for a reduction in the grant funding.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is decreased for State Other due to a reduction in anticipated grant funding.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	0	0	0	0	0	6,563	-6,563	-100
SERVICES & SUPPLIES	26,038	36,000	36,000	36,000	36,000	39,558	-3,558	-9
OTHER CHARGES	288,594	0	100,000	100,000	100,000	450,000	-350,000	-78
GRAND TOTAL	314,632	36,000	136,000	136,000	136,000	496,121	-360,121	-73

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 decreased due to Office Expense – General, and Special Department Expense – Other for a reduction in expected grant funding.

OTHER CHARGES

This category decreased for Contracts – JTPA Training for a reduction in the grant funding.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is decreased for State Other based on grant funding estimates.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1584
BUDGET UNIT # - 55600
UNIT TITLE - DEPT OF LABOR-EMPL. & TRNG.

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	0	0	602,000	602,000	602,000	497,000	105,000	+21
OTHER CHARGES	18,133	0	25,000	25,000	25,000	32,000	-7,000	-22
GRAND TOTAL	18,133	0	627,000	627,000	627,000	529,000	98,000	+19

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

This category increased based on Professional and Special Services – Contractual Agreements for pass through to the other partners in this grant.

OTHER CHARGES

This category decreased for Contracts – JTPA Training for a reduction in the grant funding.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Federal revenue is anticipated to increase based on planning estimates.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1010
BUDGET UNIT # - 59000
UNIT TITLE - AREA AGENCY ON AGING

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	402,946	464,795	484,099	484,099	484,099	465,702	18,397	+4
SERVICES & SUPPLIES	552,633	573,084	584,816	584,816	584,816	597,354	-12,538	-2
OTHER CHARGES	783,960	776,615	776,890	776,890	776,890	780,515	-3,625	+0
INTRAFUND & INTERFUND TRANSFERS	-12,408	-25,253	-7,256	-7,256	-7,256	-25,253	17,997	-71
CAPITAL ASSETS	36,546	0	0	0	0	0	0	****
GRAND TOTAL	1,763,677	1,789,241	1,838,549	1,838,549	1,838,549	1,818,318	20,231	+1

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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	1.25	0.82	0.75	0.75
EH Senior Participant *	0.00	6.18	6.33	6.33
EH Community Worker	2.24	2.13	2.13	2.13
TOTAL FTE	3.49	9.13	9.21	9.21
TOTAL BUDGETED/APPROVED	7.49	13.13	13.21	13.21

* 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.

SERVICES AND SUPPLIES

This category has decreased overall based on initial projections of operating costs. Communications are decreased based on trends and usage. Office Expense - Computers has decreased due to no anticipated new staff. Professional Services has increased based on increase in salaries and benefits. Software increased based on estimated rates. Special Department and Advertising expenses reduced to avoid county cost in HICAP program. County vehicle reduced based on estimated rates. Utilities reduced based on trends, usage and estimated rates.

OTHER CHARGES

This category reflects a decrease for Contractual arrangements Cherish Delivered Meals, Brown Bag, and Preventative Health.

INTRAFUND AND INTERFUND TRANSFERS

This category has increased overall due to requests and reimbursement for improvement projects at the Merced AAA location.

CAPITAL ASSETS

None.

REVENUE

Category is decreased slightly for State Other based on planning estimates from the State.

EDUCATION FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - EDUCATION
ACTIVITY - LIBRARY SERVICES

FUND - 1010
BUDGET UNIT # - 60000
UNIT TITLE - LIBRARY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	1,482,838	1,805,448	2,039,608	2,039,608	2,039,608	1,864,507	175,101	+9
SERVICES & SUPPLIES	579,001	968,209	686,475	686,475	686,475	856,707	-170,232	-20
OTHER CHARGES	15,689	15,689	15,689	15,689	15,689	15,689	0	+0
INTRAFUND & INTERFUND TRANSFERS	0	-100,333	-91,568	-91,568	-91,568	0	-91,568	****
CAPITAL ASSETS	215,850	0	0	0	0	0	0	****
GRAND TOTAL	2,293,378	2,689,013	2,650,204	2,650,204	2,650,204	2,736,903	-86,699	-3

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.

In FY 07/08 the Library gained membership into the San Joaquin Valley Library System (SJVLS.) Membership in SJVLS will allow our local libraries to pool resources with the nine other county members. The San Joaquin Valley Library System assists member libraries to enhance service to their public through cooperation, resource sharing, technology, and networking.

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
County Librarian	1	1	1	1
County Librarian Designee	1	0	0	0
Supervising Librarian	1	1	1	1
Librarian I/II *	1	2	2	2
Library Assistant I/II VS	12	13	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	2	2	2	2
Library Coordinator	0	2	2	2
Library Administrative Assistant-Confidential	1	0	0	0
Law Library Coordinator	1	0	0	0
TOTAL FULL-TIME & VS	25	26	26	26
Extra Help				
EH Pages	1.65	1.30	1.30	1.30
EH Library Assistant I	6.91	8.43	9.43	9.43
EH Librarian I/II	0.33	0.00	0.00	0.00
EH Special Projects Coordinator	0.00	0.00	0.00	0.00
TOTAL FTE	8.89	9.73	10.73	10.73
TOTAL BUDGETED/APPPROVED	33.89	35.73	36.73	36.73

* 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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is decreased due to Professional and Special Services - Data Processing savings for services

SERVICES AND SUPPLIES (Continued)
provided by the San Joaquin Valley Library System (SJVLS). Memberships have also decreased due to the one time costs experienced in the prior year for membership in SJVLS.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted for reimbursed costs associated with maintaining the Law Library.

CAPITAL ASSETS
None.

REVENUE
This category has decreased for State Other based on estimates.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - EDUCATION
ACTIVITY - AGRICULTURAL EDUCATION

FUND - 1010
BUDGET UNIT # - 61000
UNIT TITLE - COOPERATIVE EXTENSION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	293,690	323,235	345,510	345,510	345,510	332,740	12,770	+4
SERVICES & SUPPLIES	47,234	55,923	57,364	57,364	57,364	61,118	-3,754	-6
OTHER CHARGES	-30	0	0	0	0	0	0	****
CAPITAL ASSETS	0	0	30,000	30,000	30,000	0	30,000	****
GRAND TOTAL	340,894	379,158	432,874	432,874	432,874	393,858	39,016	+10

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 marked 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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Agricultural Field Technician	1	1	1	1
Cooperative Extension Office Supervisor	1	1	1	1
Office Assistant III	2	2	2	2
Office Assistant I/II	1	1	0	0
TOTAL FULL TIME & VS	5	5	4	4
TOTAL BUDGETED/APPROVED	5.00	5.00	4.00	4.00

On December 14, 2004, one (1) Office Assistant III (Position #6) was approved and funded by the University of California for three years with the potential of one year extensions. At FY 2008/2009 this position was deleted due to expiration of contract and no renewal.

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 decreased due to an estimated decrease in Transportation and Travel – County Vehicle, Publications and Legal Notices, and Professional and Special Services – Data Processing. Communication - Internal Services, Office Expense – Computers, and Professional and Special Services – Consultations are increased on estimates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
89042	1 Copy Machine	$10,000	$10,000
89043	1 ½ Ton Pickup	20,000	20,000
Total		$30,000	$30,000

The Pickup is requested to allow new advisor to travel to field sites and communities in order to carry out their educational and research programs in service to the citizens of our community. A replacement copier is requested for the department's aging, obsolete copy machine.

REVENUE

None.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - RECREATION AND CULTURAL SERVICES
ACTIVITY - RECREATION FACILITIES

FUND - 1010
BUDGET UNIT # - 70000
UNIT TITLE - DPW-RECREATION DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	176,572	259,707	257,183	257,183	257,183	233,809	23,374	+10
SERVICES & SUPPLIES	24,463	28,269	35,284	35,284	35,284	29,589	5,695	+19
CAPITAL ASSETS	0	0	0	0	0	7,000	-7,000	-100
GRAND TOTAL	201,035	287,976	292,467	292,467	292,467	270,398	22,069	+8

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

	2006/2007 APPROVED	2007/2008 APPROVED	2008/2009 RECOMMENDED	2008/2009 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	2.18	2.18	2.18	2.18
TOTAL BUDGETED/APPROVED	4.18	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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased in Special Department Expense – Athletic Supplies to replace old equipment in the unincorporated areas of the county.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	12,367	70,000	70,000	70,000	70,000	70,000	0	+0
GRAND TOTAL	12,367	70,000	70,000	70,000	70,000	70,000	0	+0

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - RECREATION AND CULTURAL SERVICES
ACTIVITY - RECREATION FACILITIES

FUND - 1010
BUDGET UNIT # - 70200
UNIT TITLE - DPW-PARKS DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SALARIES & EMPLOYEE BENEFITS	1,097,427	1,437,146	1,519,859	1,519,859	1,519,859	1,439,963	79,896	+6
SERVICES & SUPPLIES	465,364	639,191	678,560	678,560	678,560	623,844	54,716	+9
OTHER CHARGES	626	2,846	2,846	2,846	2,846	2,846	0	+0
INTRAFUND & INTERFUND TRANSFERS	0	-22,000	-65,000	-65,000	-65,000	-60,000	-5,000	+8
CAPITAL ASSETS	323,870	658,259	0	0	0	40,000	-40,000	-100
GRAND TOTAL	1,887,287	2,715,442	2,136,265	2,136,265	2,136,265	2,046,653	89,612	+4

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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 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	0	0	0
Parks Caretaker I	2	0	0	0
Park Maintenance Specialist	1	2	2	2
Grounds Maintenance Worker I/II	7	11	11	11
Office Assistant III	0	1	1	1
Typist Clerk III	1	0	0	0
TOTAL FULL-TIME & VS	15	17	17	17
Extra Help				
EH Senior Lifeguard	0.38	0.38	0.38	0.38
EH Lifeguard	1.68	1.68	1.68	1.68
EH Park Maintenance Worker I	0.00	0.00	0.00	0.00
EH Grounds Maintenance Worker	0.74	0.74	0.74	0.74
EH Park Maintenance Aide	0.00	0.00	0.00	0.00
EH Grounds Maintenance Aide	8.43	8.50	8.50	8.50
EH Special Project Coordinator	0.24	0.52	0.52	0.52
TOTAL FTE	11.47	11.82	11.82	11.82
TOTAL BUDGETED/APPROVED	26.47	28.82	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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased overall for Transportation and Travel – County Vehicle based on Operation and Maintenance rates, Fleet Service Replacement rates, and projected miles of usage for vehicles. Household Expense is increased based on current and projected usage of supplies.

OTHER CHARGES

Taxes and assessments are budgeted at fiscal year 2007/08 level.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted based on the cost of Ground Maintenance Worker I/II for service provided to Juvenile Justice Correctional Complex.

CAPITAL ASSETS
None.

REVENUE
Revenue is increased for State Other to pay for capital improvement projects.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - RECREATION AND CULTURAL SERVICES
ACTIVITY - CULTURAL SERVICES

FUND - 1010
BUDGET UNIT # - 70400
UNIT TITLE - ARTS AND CULTURE

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
OTHER CHARGES	0	5,000	5,000	5,000	5,000	5,000	0	+0
GRAND TOTAL	0	5,000	5,000	5,000	5,000	5,000	0	+0

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

None.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	2,064	2,064	7,600	7,600	7,600	7,600	0	+0
OTHER CHARGES	988,176	988,876	988,478	988,478	988,478	988,878	-400	+0
GRAND TOTAL	990,240	990,940	996,078	996,078	996,078	996,478	-400	+0

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.

The debt is currently being financed by operating transfers from both the General and Spring Fair funds. General fund transfers currently come from the Juvenile Hall and Environmental Health departments and are scheduled to continue until 2032 and 2015, respectively. Transfers from the Spring Fair fund are scheduled to continue until 2018.

Component	Principal Amount	Payment Period	Principal Balance 06/30/08
Juvenile Justice Facility	$15,705,000	30 Years	$13,865,000

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 both the General and Spring Fair funds 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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	50	50	50	50	50	50	0	+0
OTHER CHARGES	195,459	195,460	195,460	195,460	195,460	195,460	0	+0
GRAND TOTAL	195,509	195,510	195,510	195,510	195,510	195,510	0	+0

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 in June 2013, at an annual interest rate of three percent.

Component	Principal Amount	Payment Period	Principal Balance 06/30/08
Energy Retrofit Loan	$1,805,328	11 Years	$901,241

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	32,680	55,000	85,000	85,000	85,000	85,000	0	+0
OTHER CHARGES	0	0	600,000	600,000	600,000	600,000	0	+0
GRAND TOTAL	32,680	55,000	685,000	685,000	685,000	685,000	0	+0

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 (TRANS). The County had not issued Tax and Revenue Anticipation Notes since the FY 1999/2000, but is anticipating issuing them in the FY 2008/2009. 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 a TRANS. The TRANS would provide a cash flow that is needed due to temporary reductions in cash payments to the County. These reductions have been proposed by the State of California.

INTRAFUND AND INTERFUND TRANSFERS

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	1,850	2,600	5,100	5,100	5,100	10,100	-5,000	-50
OTHER CHARGES	663,531	660,432	662,182	662,182	662,182	660,432	1,750	+0
GRAND TOTAL	665,381	663,032	667,282	667,282	667,282	670,532	-3,250	+0

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 06/30/08
Courthouse Justice Facility	$10,200,000	25 Years	$9,400,000

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.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	100,000	124,000	120,000	120,000	120,000	124,000	-4,000	-3
OTHER CHARGES	1,007,767	1,007,770	1,007,981	1,007,981	1,007,981	1,007,770	211	+0
INTRAFUND & INTERFUND TRANSFERS	1,000,000	0	0	0	0	0	0	****
GRAND TOTAL	2,107,767	1,131,770	1,127,981	1,127,981	1,127,981	1,131,770	-3,789	+0

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 06/30/08
Dairy Loan Program	20 Years	$10,030,345

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category accounts for the annual administration fees charged by Commerce Aviation & Economic Development.

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.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
INTRAFUND & INTERFUND TRANSFERS	3,367,061	0	0	0	0	0	0	****
GRAND TOTAL	3,367,061	0	0	0	0	0	0	****

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. All residual cash was transferred to the Capital Projects – Correctional Facility fund during the 06/07 fiscal year.

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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
SERVICES & SUPPLIES	2,145	2,550	7,600	7,600	7,600	7,600	0	+0
OTHER CHARGES	5,679,245	5,965,695	6,264,465	6,264,465	6,264,465	5,965,696	298,769	+5
GRAND TOTAL	5,681,390	5,968,245	6,272,065	6,272,065	6,272,065	5,973,296	298,769	+5

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 06/30/08
Pension Obligation Bonds	$63,070,000	18 Years	$51,740,000

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 category are for 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 2008-2009

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - MISCELLANEOUS
ACTIVITY - PROVISION FOR CONTINGENCIES

FUND - 1010
BUDGET UNIT # - 72000
UNIT TITLE - CONTINGENCIES-GENERAL FUND

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ESTIMATED EXPEND. 2007-2008 (2)	EXPENDITURE ESTIMATE DEPARTMENT REQUESTS 2008-2009 (3)	EXPENDITURE ESTIMATE RECOMMEND BY COUNTY ADMIN. 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)	ANALYSIS OF BUDGET CHANGE FINAL BUDGET ADOPTED 2007-2008 (6)	ANALYSIS OF BUDGET CHANGE DOLLAR CHANGE (7)	ANALYSIS OF BUDGET CHANGE % CHANGE (8)
CONTINGENCIES	0	0	6,400,000	6,400,000	6,400,000	5,650,000	750,000	+13
GRAND TOTAL	0	0	6,400,000	6,400,000	6,400,000	5,650,000	750,000	+13

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 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 $6.4 million.

INTERNAL SERVICE FUNDS

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Operational Statement for the Fiscal Year 2008-2009

Fund Title: Fleet Service
Service Acct: Internal Service Fund

Operating Detail (1)	Audited Actual 2006-2007 (2)	Estimates 2007-2008 (3)	Proposed Estimates 2008-2009 (4)	Approved Estimates 2008-2009 (5)
Operating income:				
Charges for services	3,603,021	3,878,415	4,499,536	4,499,536
Total operating income	3,603,021	3,878,415	4,499,536	4,499,536
Operating expenses:				
Salaries and employee benefits	518,566	572,135	607,133	607,133
Services and supplies	1,951,372	2,425,730	2,689,690	2,689,690
Depreciation and amortization	661,735	661,735	661,735	661,735
Total operating expenses	3,131,673	3,659,600	3,958,558	3,958,558
Net operating income (Loss)	471,348	218,815	540,978	540,978
Non-operating revenues:				
Use of money and property	77,017	7,500	1,500	1,500
Other revenue	3,226	52,308	40,000	40,000
Capital contributions	82,993	0	0	0
Total non-operating revenues	163,236	59,808	41,500	41,500
Non-operating expenses:				
Loss on disposition of fixed assets	93,823	0	0	0
Total non-operating expenses	93,823	0	0	0
Change in net assets	540,761	278,623	582,478	582,478
Fixed assets purchased	881,179	0	890,400	890,400
Net assets balance	4,387,624	4,666,247	6,139,125	6,139,125
Reserved for fleet replacement	1,088,554	1,088,554	1,368,468	1,368,468

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 2007-2008 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2008 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 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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Fleet Maintenance Supervisor	1	1	1	1
Automotive Technician	4	4	4	4
Parts Supply Clerk	1	1	1	1
Office Assistant III	0	1	1	1
Office Assistant 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

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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased overall for Special Department Expense – Special Fund based on projected carryover from current fiscal year, Maintenance - Structure, Improvement and Grounds is increased based on mandated upgrades to underground storage tanks, and Professional and Special Services – Administrative Services based on projected charges.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED
89024 2 Scanner Diagnostic tools	$12,000	$12,000
89025 10 Patrol Car Light Bars	30,000	30,000
89026 35 New and Used Vehicles	848,400	848,400
TOTAL	$ 890,400	$ 890,400

The Diagnostic Tools are for computerized trouble shooting on new vehicles, patrol Car Light bars are the replacement patrol vehicles, and New and Used Vehicles are for county vehicles that have reached the end of their service life.

REVENUE

This category is increased overall for both Operations & Maintenance and Fleet Service Replacement based on increased fuel, labor rates, and replacement of vehicles.

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Operational Statement for the Fiscal Year 2008-2009

Fund Title: Administrative Services
Service Acct: Internal Service Fund

Operating Detail (1)	Audited Actual 2006-2007 (2)	Estimated 2007-2008 (3)	Proposed Estimates 2008-2009 (4)	Approved Estimates 2008-2009 (5)
Operating income:				
Charges for services	8,231,907	9,700,709	9,754,668	9,754,668
Total operating income	8,231,907	9,700,709	9,754,668	9,754,668
Operating expenses:				
Salaries and employee benefits	3,779,037	4,515,235	4,841,979	4,841,979
Services and supplies	4,033,616	4,791,337	4,970,530	4,970,530
Depreciation and amortization	257,797	257,797	257,797	257,797
Total operating expenses	8,070,450	9,564,369	10,070,306	10,070,306
Net operating income (Loss)	161,457	136,340	(315,638)	(315,638)
Non-operating revenues:				
Use of money and property	16,935	6,000	6,000	6,000
Gain on disposition of fixed assets	2,190	0	0	0
Capital contributions	3,416	0	0	0
Total non-operating revenues	22,541	6,000	6,000	6,000
Non-operating expenses:				
Interest on notes and loans	75,391	84,486	58,922	58,922
Total non-operating expenses	75,391	84,486	58,922	58,922
Change in net assets	108,607	57,854	(368,560)	(368,560)
Long term debt payments	751,960	721,515	470,669	470,669
Net assets balance	1,328,092	1,385,946	1,017,386	1,017,386

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 2007-2008 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2008 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 2008/09 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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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)

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
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 increased overall in Rents and Leases – Equipment for payment on new and previous equipment transactions. Professional and Special Services – Data Processing is increased for network and imaging support.

OTHER CHARGES

This category is for the payment of I-Net loan.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is increased overall for Communication Services based on projected rates.

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Operational Statement for the Fiscal Year 2008-2009

Fund Title: Insurance Pool
Service Acct: Internal Service Fund

Operating Detail (1)	Audited Actual 2006-2007 (2)	Estimated 2007-2008 (3)	Proposed Estimates 2008-2009 (4)	Approved Estimates 2008-2009 (5)
Operating income:				
Insurance allocations	44,381,756	41,723,966	41,897,733	41,897,733
Total operating income	44,381,756	41,723,966	41,897,733	41,897,733
Operating expenses:				
Salaries and employee benefits	0	1,297	0	0
Services and supplies	35,012,979	32,166,722	37,972,124	37,972,124
Other charges	7,460,267	8,087,000	9,200,000	9,200,000
Total operating expenses	42,473,246	40,255,019	47,172,124	47,172,124
Net operating income (Loss)	1,908,510	1,468,947	(5,274,391)	(5,274,391)
Non-operating revenues:				
Use of money and property	1,128,742	567,475	503,000	503,000
Transfers in	0	0	350,000	350,000
Total non-operating revenues	1,128,742	567,475	853,000	853,000
Change in net assets	3,037,252	2,036,422	(4,421,391)	(4,421,391)
Net assets balance	13,496,587	15,533,009	11,111,618	11,111,618
Reserved for risk liability	13,496,587	15,533,009	11,111,618	11,111,618

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 2007-2008 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2008 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 in Professional and Special Services – Contractual Agreements to support services provide from County Counsel, Special Department Expense – Software is increased for new and updated software, and Special Department Expense – Administration Fees are increased for projected Third Party Administrator fees and increased claims.

OTHER CHARGES
This category is increased for Claims Payment based on projected trends in claims.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
This category is decreased in Other Revenue – Insurance Proceeds based on adjusted charges.

ENTERPRISE FUNDS

COUNTY OF MERCED

State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2008-2009

Fund Title: Medical Facility Lease
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2006-2007 (2)	Estimated 2007-2008 (3)	Proposed Estimates 2008-2009 (4)	Approved Estimates 2008-2009 (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	572,500	100,000	100,000	100,000
Total non-operating revenues	572,500	100,000	100,000	100,000
Change in net assets	419,551	(52,949)	(52,949)	(52,949)
Net assets balance	16,167,914	16,114,965	16,062,016	16,062,016

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 2007-2008 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2008 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 is increased based on projected revenue for Interest.

COUNTY OF MERCED

State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2008-2009

Fund Title: Solid Waste
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2006-2007 (2)	Estimated 2007-2008 (3)	Proposed Estimates 2008-2009 (4)	Approved Estimates 2008-2009 (5)
Operating income:				
Charges for services	9,896,837	9,200,000	9,445,000	9,445,000
Sales	596,237	119,000	71,000	71,000
Total operating income	10,493,074	9,319,000	9,516,000	9,516,000
Operating expenses:				
Salaries and employee benefits	3,238,012	3,681,300	4,370,967	4,370,967
Services and supplies	5,606,884	4,243,768	5,465,953	5,465,953
Depreciation and amortization	1,170,412	1,170,412	1,170,412	1,170,412
Total operating expenses	10,015,308	9,095,480	11,007,332	11,007,332
Net operating income (Loss)	477,766	223,520	(1,491,332)	(1,491,332)
Non-operating revenues:				
Use of money and property	1,048,516	340,000	300,000	300,000
Other revenue	22,800	82,071	36,767	36,767
Total non-operating revenues	1,071,316	422,071	336,767	336,767
Non-operating expenses:				
Interest on notes and loans	124,312	1,311,670	1,504,301	1,504,301
Total non-operating expenses	124,312	1,311,670	1,504,301	1,504,301
Change in net assets	1,424,770	(666,079)	(2,658,866)	(2,658,866)
Long term debt payments	700,024	590,454	1,875,291	1,875,291
Long term debt proceeds	0	5,900,000	10,300,000	10,300,000
Fixed assets purchased/constructed	6,446,126	5,752,001	250,000	250,000
Net assets balance	24,515,481	23,849,402	21,190,536	21,190,536

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 2007-2008 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2008 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

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Deputy Director Public Works/Solid Waste	1	1	1	1
Solid Waste Manager	1	2	2	2
Integrated Waste Program Manager	1	0	0	0
Environmental Resource Manager	0	1	1	1
Environmental Permit Compliance Specialist	1	0	0	0
Staff Services Analyst I/II	1	1	1	1
Fiscal Services Supervisor	0	0	1	1
Solid Waste Supervisor	0	4	4	4
Landfill Supervisor	4	0	0	0
Solid Waste Equipment Operator	0	14	14	14
Landfill Equipment Operator	14	0	0	0
Solid Waste Maintenance Worker I/II	0	18	18	18
Heavy Equipment Mechanic	0	1	1	1
Land Maintenance Worker I/II	18	0	0	0
Accounting Technician	1	1	1	1
Account Clerk III	1	1	1	1
Solid Waste Scale House Attendant	0	3	3	3
Solid Waste Scale House Attendant VS	0	2	2	2
Landfill Scale House Attendant	3	0	0	0
Landfill Scale House Attendant VS	2	0	0	0
TOTAL FULL-TIME & VS	48	49	50	50
CONTRACT EMPLOYEES				
Recycling Market Development Zone Specialist	1	0	0	0
TOTAL CONTRACT EMPLOYEES	1	0	0	0
TOTAL FULL-TIME & VS AND CONTRACT EMPLOYEES	49	49	50	50
Extra Help				
EH Solid Waste Supervisor	0.00	0.00	0.50	0.00
EH Solid Waste Equipment Operator	0.50	0.50	0.00	0.00
EH Scale House Attendant	0.50	0.50	0.50	0.50
EH Solid Waste Maintenance Worker I/II	2.00	2.00	1.50	1.50

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2005/06 APPROVED	2006/07 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
EH Laborer	5.25	5.25	4.50	4.50
TOTAL FTE	8.25	8.25	7.00	6.50
TOTAL BUDGETED/APPROVED	57.25	57.25	57.00	56.50

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 2008/09 the department requests one (1) Fiscal Services Supervisor and an Extra Help Solid Waste Supervisor. The Extra Help Solid Waste Supervisor is not recommended at this time 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 adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is decreased overall for Professional and Special Services – Debt Administrative Fees as start up costs for bond issuance was completed in the current fiscal year; Maintenance – Equipment and Maintenance Equipment - Construction is reduced based on a decrease for outside vendor repairs and services and decreased workload; and for Professional and Special Services based on reduced need for short term special services.

OTHER CHARGES

This category is decreased overall based on actual bond rates for Interest Expense and Principal Payments – Long Term Debt.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
89017	3 Computers	$10,000	$10,000
89018	3 Roll-Off Bins	15,000	15,000
89019	1 Dump Truck	70,000	70,000
89020	1 Construction Level	5,000	5,000
89179	1 5th Wheel Tractor	60,000	60,000
89180	Trinity Lg Capacity Self-unloading Trailer	90,000	90,000
Total		$250,000	$250,000

The (3) Computers, Dump Truck, and Construction Laser Level are requested to replace aging equipment. The (3) Roll-Off Bins are needed for current services. The Trinity Large Capacity Self Unloading Trailer and 5th Wheel Tractor are for the organic and composting process.

REVENUE

This category is decreased in Sanitation Services – Landfill based on reduced tonnage being received at the landfills. Long – Term Debt Proceeds are decreased based on reimbursement for capital improvement projects.

SOLID WASTE – CAPITAL IMPROVEMENT PROJECTS

BUDGET UNIT 75400
This budget unit was established in FY 94/95 to track major capital improvement projects at the two landfill sites.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
None.

COUNTY OF MERCED

State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2008-2009

Fund Title: Castle Airport
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2006-2007 (2)	Estimated 2007-2008 (3)	Proposed Estimates 2008-2009 (4)	Approved Estimates 2008-2009 (5)
Operating income:				
Charges for services	1,979,633	2,517,848	2,631,508	2,631,508
Total operating income	1,979,633	2,517,848	2,631,508	2,631,508
Operating expenses:				
Salaries and employee benefits	751,669	956,415	1,085,247	1,085,247
Services and supplies	2,124,200	1,946,500	1,399,432	1,399,432
Depreciation and amortization	3,372,500	3,372,500	3,372,500	3,372,500
Total operating expenses	6,248,369	6,275,415	5,857,179	5,857,179
Net operating income (Loss)	(4,268,736)	(3,757,567)	(3,225,671)	(3,225,671)
Non-operating revenues:				
Use of money and property	37,543	20,000	21,000	21,000
Aid from other gov't agencies	180,969	10,000	10,000	10,000
Gain on disposition capital assets	621,552	0	0	0
Capital contributions	167,410,056	0	0	0
Transfers in	210,018	2,052,000	0	0
Total non-operating revenues	168,460,138	2,082,000	31,000	31,000
Non-operating expenses:				
Interest on notes and loans	0	100	100	100
Transfers out	0	76,000	59,115	59,115
Total non-operating expenses	0	76,100	59,215	59,215
Change in net assets	164,191,402	(1,751,667)	(3,253,886)	(3,253,886)
Fixed assets purchased/constructed	668,028	10,699	90,000	90,000
Net assets balance	175,527,369	173,775,702	170,521,816	170,521,816

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 2007-2008 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2008 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 2008/09 the department is continuing work on the facilities at Castle for continuing redevelopment and airport services.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Castle-Airport Manager	1	1	1	1
Castle-Administrative Services Manager	1	1	1	1
Staff Services Analyst I/II	0	1	1	1
Account Clerk III	1	1	1	1
Accounting Technician	1	1	1	1
Office Assistant III	0	1	1	1
Typist Clerk III	1	0	0	0
Building Maintenance Supervisor	1	1	1	1
Castle-Maintenance Electrician	2	2	2	2
Castle-Maintenance Worker	1	1	1	1
Grounds Maintenance Worker I/II	3	3	3	3
Castle Groundskeeper I/II	0	0	0	0
TOTAL FULL-TIME & VS	12	13	13	13
Extra Help				
EH Grounds Maintenance Worker	1.00	1.00	1.00	1.00
TOTAL FTE	1.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	13.00	14.00	14.00	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.

SERVICES AND SUPPLIES

This category is decreased overall based on Professional and Special Services based on discontinuation of contract and Professional and Special Services – Engineering Services due to close out of grant. Professional and Special Services – Advertising are increased for promotion of Castle facilities.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
89046	1 Tractor	$30,000	$30,000
89047	1 Backhoe	60,000	60,000
Total		$90,000	$90,000

CAPITAL ASSETS (Continued)
Both the tractor and backhoe are requested to assist in airfield maintenance.

REVENUE
This category is decreased overall based on no new applications for Community Development Block Grants in State Other and lack of notification of grant awards from Federal Aviation Administration in Federal Other. Operating Transfers In is decreased due to fiscal constraints.

COUNTY OF MERCED

State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2008-2009

Fund Title: Countywide Transit
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2006-2007 (2)	Estimated 2007-2008 (3)	Proposed Estimates 2008-2009 (4)	Approved Estimates 2008-2009 (5)
Operating income:				
Charges for services	907,946	1,100,000	1,260,000	1,260,000
Other operating revenues	60,817	47,000	95,500	95,500
Total operating income	968,763	1,147,000	1,355,500	1,355,500
Operating expenses:				
Salaries and employee benefits	405,285	477,025	581,322	581,322
Services and supplies	7,606,541	9,110,175	8,444,213	8,444,213
Depreciation and amortization	1,127,552	1,127,552	1,127,552	1,127,552
Total operating expenses	9,139,378	10,714,752	10,153,087	10,153,087
Net operating income (Loss)	(8,170,615)	(9,567,752)	(8,797,587)	(8,797,587)
Non-operating revenues:				
Taxes	3,946,869	6,101,752	5,504,552	5,504,552
Use of money and property	76,540	18,436	8,000	8,000
Aid from other gov't agencies	3,063,822	9,980,753	4,748,896	4,748,896
Gain on disposition capital assets	14,190	15,000	25,000	25,000
Other revenue	40,766	40,000	50,500	50,500
Total non-operating revenues	7,142,187	16,155,941	10,336,948	10,336,948
Non-operating expenses:				
Interest on notes and loans	99,124	108,000	99,000	99,000
Total non-operating expenses	99,124	108,000	99,000	99,000
Change in net assets	(1,127,552)	6,480,189	1,440,361	1,440,361
Long term debt payments	204,214	214,322	225,000	225,000
Fixed assets purchased/constructed	1,637,062	4,297,142	2,327,000	2,327,000
Net assets balance	11,334,987	17,815,176	19,255,537	19,255,537

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 2007-2008 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2008 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 City of Los Banos. The new consolidated system is called "The Bus" - Merced County Transit.

The system operates a total of 76 buses on 16 fixed routes; 9 Carless Commute runs; and 16 Dial-A-Ride service segments on a Monday through Friday basis. Reduced service is provided on Saturdays. Annual rider ship is approx. 1,100,000 one way trips Countywide. Annual operating mileage is 2.1 million miles and operating vehicle hours is expected to be 109,675 in FY 2008-2009.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 REQUESTED	2008/09 RECOMMENDED
Transportation Manager	1	1	1	1
Assistant Transportation Manager	1	1	1	1
Staff Services Analyst I/II	1	1	1	1
Typist Clerk I/II VS	1	1	0	0
Facility Maintenance Assistant	0	0	1	1
Equipment Services Worker	0	1	0	0
Program Assistant	2	2	2	2
TOTAL FULL-TIME & VS	6	6	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	6.50	6.50	6.50

For FY 2008/2009 the department requests to convert the Equipment Services Worker (Position #7) to Facility Maintenance Assistant.

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

This category of accounts shows little or no increase overall due to reduced service levels of Merced County Transit based on budget revisions made by the Transit Joint Powers Authority for Merced County mid year in FY 2007-2008. The Professional and Special Services Account are increased slightly due to higher Contracted Operator charges and increased bus stop & passenger information signs and amenities work.

OTHER CHARGES

This category is budgeted at fiscal year 07/08 level and is for interest and principle payments on the Transit Facility.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED
89021 Heavy Duty Power Washer	$7,000	$7,000
89022 6 Paratransit Buses	780,000	780,000
89023 CNG Fueling Facility	1,540,000	1,540,000
TOTAL	$2,327,000	$2,327,000

CAPITAL ASSETS (Continued)

The Heavy Duty Power Washer is needed to clean bus shelters and stops. The (6) Paratransit Buses are to replace aging buses. The Compressed Natural Gas Fueling Station is needed for on site fueling of buses.

REVENUE

This category is decreased overall for Local Transportation Funds and State Other due to reduced bus hours and reduction in projected capital expenses.

COUNTY OF MERCED

State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2008-2009

Fund Title: Castle Water & Sewer
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2006-2007 (2)	Estimated 2007-2008 (3)	Proposed Estimates 2008-2009 (4)	Approved Estimates 2008-2009 (5)
Operating income:				
Charges for services	0	511,058	349,701	349,701
Total operating income	0	511,058	349,701	349,701
Operating expenses:				
Services and supplies	0	446,764	397,054	397,054
Total operating expenses	0	446,764	397,054	397,054
Net operating income (Loss)	0	64,294	(47,353)	(47,353)
Non-operating revenues:				
Use of money and property	0	0	160	160
Transfers in	0	76,000	59,115	59,115
Total non-operating revenues	0	76,000	59,275	59,275
Non-operating expenses:				
Interest on notes and loans	0	11,922	11,922	11,922
Total non-operating expenses	0	11,922	11,922	11,922
Change in net assets	0	128,372	0	0
Net assets balance	0	128,372	128,372	128,372

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 2007-2008 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2008 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 began 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.

SERVICES AND SUPPLIES

This category is budgeted at fiscal year 2007/08 levels for all accounts.

OTHER CHARGES

This category is budgeted at fiscal year 2007/08 levels for all accounts.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is budgeted at fiscal year 2007/08 levels for all accounts.

OTHER FUNCTIONS

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of County Budget
For the Fiscal Year 2008-2009

District Budget Form
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Proposed

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2008	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	9,525	2,149	9,051	20,725	20,725		20,725
Almond Grove Dr Zone 204	6,353	1,127	2,230	9,710	9,710		9,710
Almond Meadows Dr Maint Zone 319	17,062		2,189	19,251	17,643	1,608	19,251
Almond Tree Estates Dr Zone 114	28,541	5,506	4,980	39,027	39,027		39,027
Almondwood Estates Lt-Dr Zone 203	14,800		1,929	16,729	16,729		16,729
American Heritage Dr Zone 323	19,884		4,104	23,988	22,384	1,604	23,988
Ashe Tract Lt Zone 218	1,565	1,338	3,095	5,998	5,998		5,998
Ashley Estates Dr Zone 116	15,764	3,609	3,127	22,500	22,500		22,500
Atwater Acres Lt-Dr Zone 212	24	128	367	519	519		519
B & B Rancheros Lt-Dr Zone 217	14,650	833	797	16,280	16,280		16,280
B & B Rancheros 2 Lt-Dr Zone 220	16,281	4,478	3,968	24,727	24,727		24,727
Ballico Lighting Zone 272	244		276	520	482	38	520
Beachwood Drive Lt Zone 221	18,955	7,923	37,417	64,295	64,295		64,295
Bispo Estates Lt-Dr Zone 234	20,213		6,461	26,674	25,125	1,549	26,674
Black Rascal Lt Zone 215	1,410	366	887	2,663	2,663		2,663
Blossom Street Lt Zone 402	28,763	7,287	12,668	48,718	48,718		48,718
Bridget Court Dr-Maint Zone 232	3,680		1,007	4,687	4,540	147	4,687
Bryant Meadows St Lt-Dr Zone 331	519	75	431	1,025	1,025		1,025
Buhach Park Est Lt-Dr Zone 226	10,831	2,194	2,320	15,345	15,345		15,345
Camden Pl Landscape Zone 117	3,259	225	1,796	5,280	5,280		5,280
Campus Park Landscape #267	8,600		9,348	17,948	17,100	848	17,948
Champagne Estates Dr Zone 231	14,175	84	2,325	16,584	16,584		16,584
Cotton Glen Estates Dr #421	190	4,410	6,150	10,750	10,750		10,750
Country Club Estates Zone 106	6,107	530	2,099	8,736	8,736		8,736
Country Club Place St Lt Zone 314	1,096	226	866	2,188	2,188		2,188
Country Living Est Lt-Dr Zone 240	17,033		3,951	20,984	20,862	122	20,984
Countrysides Estates Dr Zone 101	7,965	1,637	1,940	11,542	11,542		11,542
Totals	287,489	44,125	125,779	457,393	451,477	5,916	457,393

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of County Budget
For the Fiscal Year 2008-2009

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Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2008	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	287,489	44,125	125,779	457,393	451,477	5,916	457,393
Cowdenknowes Dr Zone 238	2,276	296	439	3,011	3,011		3,011
Cressey Lt Zone 201	2,324	673	2,646	5,643	5,643		5,643
CSA #1 Maint Revolving Fund			60,000	60,000	60,000		60,000
Cypress Est Dr & Maint Zone 254	4,188		1,760	5,948	5,661	287	5,948
Delhi Lt Zone 102	61,879	5,623	69,733	137,235	137,235		137,235
Denis Way Dr Zone 109	185		724	909	909		909
Easy Street Lt Zone 308	5,220	1,821	5,075	12,116	12,116		12,116
El Capitan & Hollywd Est Zone265	25,059	3,443	32,400	60,902	60,902		60,902
Elliott Estates Lt Zone 214	11,538	814	4,447	16,799	16,799		16,799
Elliott Manor Dr Zone 230	16,082	103	1,931	18,116	18,116		18,116
Esau Estates Lt-Dr Zone 243	14,561		3,008	17,569	15,283	2,286	17,569
Evergreen Place Dr Zone 256	21,231	264	3,259	24,754	24,754		24,754
Failte Meadows Sewage Zone 273	(50)	1,420	30	1,400	1,400		1,400
Fairway Estates St Lt Zone 107	673	213	1,182	2,068	2,068		2,068
Fleming Acres Lt-Dr Zone 227	11,952	2,274	2,927	17,153	17,153		17,153
Fleming Oaks Lt-Dr Zone 241	14,801	998	5,804	21,603	21,603		21,603
Forist Lane Lt Zone 244	670	198	563	1,431	1,431		1,431
Franklin Heights Lt-Dr Zone 228	28,924	3,982	4,820	37,726	37,726		37,726
Giesbrecht Street Lt Zone 271	(4)	208	298	502	502		502
Glen Meadows Lt-Dr Zone 255	11,492	3,267	5,044	19,803	19,803		19,803
Glenwood Est Lt-Dr Zone 229	12,212	996	2,279	15,487	15,487		15,487
Golden Bear Estates Zone 332	1,542		1,481	3,023	2,091	932	3,023
Golden Estates Dr Zone 205	1,329		12,064	13,393	10,950	2,443	13,393
Golf Road St Lt Zone 321	1,172	391	1,221	2,784	2,784		2,784
Green Lawns Lt Zone 219	559	538	1,470	2,567	2,567		2,567
Greenfield Brooks Lt & Dr Zone 252	23,547		12,564	36,111	32,993	3,118	36,111
Grove Storm Dr Zone 111	3,202	835	985	5,022	5,022		5,022
Totals	564,053	72,482	363,933	1,000,468	985,486	14,982	1,000,468

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of County Budget
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Other Appointed ( )
Other Elected ( )

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	Fund Balance Unreserved/ Undesignated June 30, 2008	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	564,053	72,482	363,933	1,000,468	985,486	14,982	1,000,468
Gurr Road Water Zone 245	189		171	360		360	360
Harmony Ranch Dr & Park Zone 121	73,075	33,070	64,883	171,028	171,028		171,028
Heavenly Acres 2 Lt-Dr Zone 209	2,587	477	1,688	4,752	4,752		4,752
Heavenly Acres 3 Lt-Dr Zone 210	5,595	1,401	3,756	10,752	10,752		10,752
Hillcrest Est Lt-Dr Zone 318	25,628	2,218	8,274	36,120	36,120		36,120
Hillside Estates Dr Zone 113	4,452	687	1,884	7,023	7,023		7,023
Hilmar Stevinson Park Zone 120	300		365	665		665	665
Hilmar-Irwin Lt Zone 100	51,369	2,886	45,638	99,893	99,893		99,893
Lakewood Est Lt-Dr Zone 301	11,207	835	2,007	14,049	14,049		14,049
La Paloma/Rolfe Estates Zone 266	6,005	369	5,088	11,462	11,462		11,462
Le Grand Lt Zone 310	27,600	4,634	16,412	48,646	48,646		48,646
Lewis Estates Dr Zone 103	16,403	3,324	960	20,687	20,687		20,687
Lexington Park Storm Dr Zone 422	25		75	100		100	100
Links Lt-Dr Zone 112	2,471	1,006	916	4,393	4,393		4,393
Los Olivos Lighting Zone 334	88		126	214	214		214
Marilyn Est Lt-Dr Zone 300	3,760	518	1,199	5,477	5,477		5,477
Meadowbrook Maint Zone 119	8,111	3,020	3,199	14,330	14,330		14,330
Miles Creek Est Dr Zone 326	19,672		3,510	23,182	22,866	316	23,182
Mission Trails Lt Zone 303	785	3,932	3,788	8,505	8,505		8,505
Monte Vista Landscaping Zone 333	10,310		5,750	16,060	14,238	1,822	16,060
Moran St Lt-Dr Zone 235	20,705		5,694	26,399	24,412	1,987	26,399
New Century Park Dr Zone 327	15,083		3,003	18,086	17,593	493	18,086
Nutcracker Terrace Lt-Dr Zone 239	26,703		3,737	30,440	29,766	674	30,440
Oleander Lt Zone 302	7,718	1,613	2,120	11,451	11,451		11,451
Palm Heights Dr Maint Zone 122	11,994	2,484	3,247	17,725	17,725		17,725
Parkway St Lt-Dr Lands Park Zone 423	6,001		2,000	8,001		8,001	8,001
Petaluma Street Lt Zone 125	(100)	292	150	342	342		342
Totals	921,789	135,248	553,573	1,610,610	1,581,210	29,400	1,610,610

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of County Budget
For the Fiscal Year 2008-2009

District Budget Form
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Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2008	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	921,789	135,248	553,573	1,610,610	1,581,210	29,400	1,610,610
Planada Lt Zone 309	24,663	8,943	37,749	71,355	71,355		71,355
Planada Storm Dr Maint Zone 329	29,271		7,188	36,459	34,335	2,124	36,459
Pleasant Valley Lt & Dr Zone 259	8,226	409	3,321	11,956	11,956		11,956
Quail Hollow Landscape Zone 269	5,325	9,835	6,500	21,660	21,660		21,660
Ramos Road Lt Zone 405	596	77	722	1,395	1,395		1,395
Ranch Estates Lt-Dr Zone 237	13,973		3,422	17,395	17,036	359	17,395
Rancho Village Lt Zone 312	814	290	942	2,046	2,046		2,046
Riverbank Est Maint Zone 110	1,017	371	285	1,673	1,673		1,673
Riverview Lt-Dr Zone 115	10,303	3,570	3,926	17,799	17,799		17,799
Robinson Est Lt-Dr Zone 317	24,805	270	8,964	34,039	34,039		34,039
Rockwood Est Dr. & Maint Zone 262	4,017	349	5,269	9,635	9,635		9,635
Sahota Brother Clinton Zone 264	2,284	2,854	3,866	9,004	9,004		9,004
Salles Manor Lt Zone 213	1,036	393	1,118	2,547	2,547		2,547
San Luis Hills Lt & Dr Zone 413	16,825	670	8,613	26,108	26,108		26,108
San Luis Truck Plaza St Lt 411	7,557	633	2,306	10,496	10,496		10,496
Santa Fe Business Lt-Dr Zone 246	11,798		2,730	14,528	14,216	312	14,528
Santa Nella Lt Zone 400	49,784	2,069	29,981	81,834	81,834		81,834
Santa Nella Plaza Lt-Dr Zone 406	667	865	1,370	2,902	2,902		2,902
Santa Nella Road Zone 404	90,009	137,717	18,074	245,800	245,800		245,800
Santa Nella Village Dr Zone 407	24,620	3,531	5,849	34,000	34,000		34,000
Santa Nella Village Lndscp Zone 408	9,779	1,701	20,910	32,390	32,390		32,390
Santa Nella Village Rd Zone 410	21,980	9,337	6,808	38,125	38,125		38,125
Santa Nella Village Lndscp #414	11,532		2,000	13,532	10,897	2,635	13,532
Santa Rita Garden Dr Zone 208	8,088	349	2,813	11,250	11,250		11,250
Silva Meadows Lndscp & SWG 268	4,260		600	4,860	3,610	1,250	4,860
Snelling Lt Zone 105	5,845	420	3,592	9,857	9,857		9,857
Totals	1,310,863	319,901	742,491	2,373,255	2,337,175	36,080	2,373,255

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of County Budget
For the Fiscal Year 2008-2009

District Budget Form
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Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2008	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	1,310,863	319,901	742,491	2,373,255	2,337,175	36,080	2,373,255
Sorrento Lt & Dr Zone 337	50		50	100		100	100
South Dos Palos Lt Zone 401	14,362	1,692	7,308	23,362	23,362		23,362
Stevinson Lt Zone 200	8,353	678	3,194	12,225	12,225		12,225
Stolle Acres Lt-Dr Zone 316	1,678	166	723	2,567	2,567		2,567
Stonemill Est Lt-Dr Zone 325	20,799		6,136	26,935	26,745	190	26,935
Sunrise Terrace Dr Zone 320	23,200	1,943	4,657	29,800	29,800		29,800
Taylor Estates Lt-Dr Zone 249	12,766	1,245	6,925	20,936	20,936		20,936
Terry Lt Zone 247	11		5	16		16	16
Texeira St Lt Zone 251	693	119	420	1,232	1,232		1,232
Tierra De Oro Maint Zone 124	351	162	908	1,421	1,421		1,421
Town & Country Dr Zone 206	17,161	3,364	3,663	24,188	24,188		24,188
Trovare St Lt & Dr Zone 330	1,124	712	2,409	4,245	4,245		4,245
Tumbleweed Est Lt-Dr Zone 236	8,475	916	1,988	11,379	11,379		11,379
Villa Cordoba Zone 123	1,289	2,997	30	4,316	4,316		4,316
Village Greens Lt-Dr Zone 250	34,806		13,321	48,127	48,092	35	48,127
West Hills Estates Lt-Dr Zone 313	8,917	320	2,336	11,573	11,573		11,573
Westwood Lt Zone 211	1,729	164	972	2,865	2,865		2,865
White Gate Estates Lt-Dr Zone 305	11,232	2,283	4,842	18,357	18,357		18,357
White Gate Farms #3 Lt Zone 306	10,424	1,151	2,897	14,472	14,472		14,472
White Gate Farms Dr Zone 307	12,911	885	2,247	16,043	16,043		16,043
Wickum Est Lt-Dr Zone 233	24,238	2,009	10,884	37,131	37,131		37,131
Wickum Lt Zone 216	540	151	903	1,594	1,594		1,594
Willow Crest Est Lt & Dr Zone 263	26,334	11,008	17,590	54,932	54,932		54,932
Winton Lt Zone 202	72,219	13,958	77,950	164,127	164,127		164,127
Winton Manor Dr Zone 207	13,991	5,017	3,736	22,744	22,744		22,744
Winton Meadows Dr Zone 242	24,607	943	5,092	30,642	30,642		30,642
Yosemite Meadows Lt-Dr Zone 311	10,760	1,428	3,091	15,279	15,279		15,279
Grand Total	1,673,883	373,212	926,768	2,973,863	2,937,442	36,421	2,973,863

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2008

District Budget Form
Schedule 14
Proposed

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2008 Estimated (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2008 Estimated (6)
Almond Estates Lt-Dr Zone 108	11,774		2,249		9,525
Almond Grove Dr Zone 204	12,675		6,322		6,353
Almond Meadows Dr Maint Zone 319	28,141		11,079		17,062
Almond Tree Estates Dr Zone 114	55,269		26,728		28,541
Almondwood Estates Lt-Dr Zone 203	26,120		11,320		14,800
American Heritage Dr Zone 323	33,342		13,458		19,884
Ashe Tract Lt Zone 218	6,616		5,051		1,565
Ashley Estates Dr Zone 116	31,087		15,323		15,764
Atwater Acres Lt-Dr Zone 212	152		128		24
B & B Rancheros Lt-Dr Zone 217	21,345		6,695		14,650
B & B Rancheros 2 Lt-Dr Zone 220	36,189		19,908		16,281
Ballico Lighting Zone 272	244				244
Beachwood Drive Lt Zone 221	63,141		44,186		18,955
Bispo Estates Lt-Dr Zone 234	33,652		13,439		20,213
Black Rascal Lt Zone 215	3,553		2,143		1,410
Blossom Street Lt Zone 402	61,317		32,554		28,763
Bridget Court Dr-Maint Zone 232	6,513		2,833		3,680
Bryant Meadows St Lt-Dr Zone 331	1,144		625		519
Buhach Park Est Lt-Dr Zone 226	22,114		11,283		10,831
Camden Pl Landscape Zone 117	4,635		1,376		3,259
Campus Park Landscape #267	10,483		1,883		8,600
Champagne Estates Dr Zone 231	25,208		11,033		14,175
Cotton Glen Estates Dr #421	11,694		11,504		190
Country Club Estates Zone 106	7,880		1,773		6,107
Country Club Place St Lt Zone 314	2,021		925		1,096
Country Living Est Lt-Dr Zone 240	26,415		9,382		17,033
Countrysides Estates Dr Zone 101	15,595		7,630		7,965
Totals	558,319		270,830		287,489

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2008

District Budget Form
Schedule 14
Proposed

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2008 Estimated (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2008 Estimated (6)
Totals Forward	558,319		270,830		287,489
Cowdenknowes Dr Zone 238	4,083		1,807		2,276
Cressey Lt Zone 201	4,231		1,907		2,324
CSA #1 Maint Revolving Fund					
Cypress Est Dr & Maint Zone 254	7,549		3,361		4,188
Delhi Lt Zone 102	144,352		82,473		61,879
Denis Way Dr Zone 109	185				185
Easy Street Lt Zone 308	14,312		9,092		5,220
El Capitan & Hollywd Est Zone265	36,492		11,433		25,059
Elliott Estates Lt Zone 214	21,461		9,923		11,538
Elliott Manor Dr Zone 230	26,193		10,111		16,082
Esau Estates Lt-Dr Zone 243	22,993		8,432		14,561
Evergreen Place Dr Zone 256	37,648		16,417		21,231
Failte Meadows Sewage Zone 273	2,416		2,466		(50)
Fairway Estates St Lt Zone 107	1,808		1,135		673
Fleming Acres Lt-Dr Zone 227	24,477		12,525		11,952
Fleming Oaks Lt-Dr Zone 241	29,157		14,356		14,801
Forist Lane Lt Zone 244	1,543		873		670
Franklin Heights Lt-Dr Zone 228	47,596		18,672		28,924
Giesbrecht Street Lt Zone 271	354		358		(4)
Glen Meadows Lt-Dr Zone 255	25,778		14,286		11,492
Glenwood Est Lt-Dr Zone 229	20,178		7,966		12,212
Golden Bear Estates Zone 332	1,601		59		1,542
Golden Estates Dr Zone 205	3,713		2,384		1,329
Golf Road St Lt Zone 321	1,992		820		1,172
Green Lawns Lt Zone 219	2,256		1,697		559
Greenfield Brooks Lt & Dr Zone 252	41,237		17,690		23,547
Grove Storm Dr Zone 111	6,512		3,310		3,202
Totals	1,088,436		524,383		564,053

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County Budget Act
(1985)

COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2008

District Budget Form
Schedule 14
Proposed

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2008 Estimated (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2008 Estimated (6)
Totals Forward	1,088,436		524,383		564,053
Gurr Road Water Zone 245	10,683		10,494		189
Harmony Ranch Dr & Park Zone 121	198,315		125,240		73,075
Heavenly Acres 2 Lt-Dr Zone 209	5,365		2,778		2,587
Heavenly Acres 3 Lt-Dr Zone 210	12,295		6,700		5,595
Hillcrest Est Lt-Dr Zone 318	38,771		13,143		25,628
Hillside Estates Dr Zone 113	8,685		4,233		4,452
Hilmar Stevinson Park Zone 120	14,742		14,442		300
Hilmar-Irwin Lt Zone 100	129,105		77,736		51,369
Lakewood Est Lt-Dr Zone 301	19,312		8,105		11,207
La Paloma/Rolfe Estates Zone 266	10,895		4,890		6,005
Le Grand Lt Zone 310	34,348		6,748		27,600
Lewis Estates Dr Zone 103	49,414		33,011		16,403
Lexington Park Storm Dr Zone 422	3,206		3,181		25
Links Lt-Dr Zone 112	5,839		3,368		2,471
Los Olivos Lighting Zone 334	88				88
Marilyn Est Lt-Dr Zone 300	7,178		3,418		3,760
Meadowbrook Maint Zone 119	18,197		10,086		8,111
Miles Creek Est Dr Zone 326	35,807		16,135		19,672
Mission Trails Lt Zone 303	5,779		4,994		785
Monte Vista Landscaping Zone 333	16,532		6,222		10,310
Moran St Lt-Dr Zone 235	32,064		11,359		20,705
New Century Park Dr Zone 327	25,895		10,812		15,083
Nutcracker Terrace Lt-Dr Zone 239	39,349		12,646		26,703
Oleander Lt Zone 302	15,637		7,919		7,718
Palm Heights Dr Maint Zone 122	15,738		3,744		11,994
Parkway St Lt-Dr Lands Park Zone 423	241,623		235,622		6,001
Petaluma Street Lt Zone 125	425		525		(100)
Totals	2,083,723		1,161,934		921,789

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2008

District Budget Form
Schedule 14
Proposed

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2008 Estimated (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2008 Estimated (6)
Totals Forward	2,083,723		1,161,934		921,789
Planada Lt Zone 309	63,852		39,189		24,663
Planada Storm Dr Maint Zone 329	49,714		20,443		29,271
Pleasant Valley Lt & Dr Zone 259	13,560		5,334		8,226
Quail Hollow Landscape Zone 269	25,682		20,357		5,325
Ramos Road Lt Zone 405	1,310		714		596
Ranch Estates Lt-Dr Zone 237	21,740		7,767		13,973
Rancho Village Lt Zone 312	1,708		894		814
Riverbank Est Maint Zone 110	2,246		1,229		1,017
Riverview Lt-Dr Zone 115	19,060		8,757		10,303
Robinson Est Lt-Dr Zone 317	38,878		14,073		24,805
Rockwood Est Dr. & Maint Zone 262	8,112		4,095		4,017
Sahota Brother Clinton Zone 264	10,990		8,706		2,284
Salles Manor Lt Zone 213	2,825		1,789		1,036
San Luis Hills Lt & Dr Zone 413	31,652		14,827		16,825
San Luis Truck Plaza St Lt 411	13,341		5,784		7,557
Santa Fe Business Lt-Dr Zone 246	18,749		6,951		11,798
Santa Nella Lt Zone 400	93,397		43,613		49,784
Santa Nella Plaza Lt-Dr Zone 406	2,882		2,215		667
Santa Nella Road Zone 404	227,726		137,717		90,009
Santa Nella Village Dr Zone 407	47,132		22,512		24,620
Santa Nella Village Lndscp Zone 408	35,803		26,024		9,779
Santa Nella Village Rd Zone 410	55,687		33,707		21,980
Santa Nella Village Lndscp #414	74,087		62,555		11,532
Santa Rita Garden Dr Zone 208	15,930		7,842		8,088
Silva Meadows Lndscp & SWG 268	26,140		21,880		4,260
Snelling Lt Zone 105	12,189		6,344		5,845
Totals	2,998,115		1,687,252		1,310,863

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County Budget Act
(1985)

COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2008

District Budget Form
Schedule 14
Proposed

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2008 Estimated (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2008 Estimated (6)
Totals Forward	2,998,115		1,687,252		1,310,863
Sorrento Lt & Dr Zone 337	5,260		5,210		50
South Dos Palos Lt Zone 401	29,063		14,701		14,362
Stevinson Lt Zone 200	16,065		7,712		8,353
Stolle Acres Lt-Dr Zone 316	2,637		959		1,678
Stonemill Est Lt-Dr Zone 325	31,588		10,789		20,799
Sunrise Terrace Dr Zone 320	48,388		25,188		23,200
Taylor Estates Lt-Dr Zone 249	22,861		10,095		12,766
Terry Lt Zone 247	361		350		11
Texeira St Lt Zone 251	1,270		577		693
Tierra De Oro Maint Zone 124	925		574		351
Town & Country Dr Zone 206	33,410		16,249		17,161
Trovare St Lt & Dr Zone 330	3,824		2,700		1,124
Tumbleweed Est Lt-Dr Zone 236	13,872		5,397		8,475
Villa Cordoba Zone 123	9,284		7,995		1,289
Village Greens Lt-Dr Zone 250	61,943		27,137		34,806
West Hills Estates Lt-Dr Zone 313	12,232		3,315		8,917
Westwood Lt Zone 211	3,521		1,792		1,729
White Gate Estates Lt-Dr Zone 305	19,511		8,279		11,232
White Gate Farms #3 Lt Zone 306	19,463		9,039		10,424
White Gate Farms Dr Zone 307	22,786		9,875		12,911
Wickum Est Lt-Dr Zone 233	50,357		26,119		24,238
Wickum Lt Zone 216	1,146		606		540
Willow Crest Est Lt & Dr Zone 263	71,928		45,594		26,334
Winton Lt Zone 202	149,665		77,446		72,219
Winton Manor Dr Zone 207	31,849		17,858		13,991
Winton Meadows Dr Zone 242	40,238		15,631		24,607
Yosemite Meadows Lt-Dr Zone 311	14,167		3,407		10,760
Grand Total	3,715,729		2,041,846		1,673,883

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 2008-2009

District Budget Form
Schedule 15
Proposed

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2008 (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	2,249	2,149	2,149			100	8814
Almond Grove Dr Zone 204	6,322	1,127	1,127			5,195	9009
Almond Meadows Dr Maint Zone 319	11,079			1,608	1,608	12,687	8815
Almond Tree Estates Dr Zone 114	26,728	5,506	5,506			21,222	8859
Almondwood Estates Lt-Dr Zone 203	11,320					11,320	9001
American Heritage Dr Zone 323	13,458			1,604	1,604	15,062	8811
Ashe Tract Lt Zone 218	5,051	1,338	1,338			3,713	8301
Ashley Estates Dr Zone 116	15,323	3,609	3,609			11,714	8858
Atwater Acres Lt-Dr Zone 212	128	128	128				9002
B & B Rancheros Lt-Dr Zone 217	6,695	833	833			5,862	9004
B & B Rancheros 2 Lt-Dr Zone 220	19,908	4,478	4,478			15,430	9003
Ballico Lighting Zone 272				38	38	38	8905
Beachwood Drive Lt Zone 221	44,186	7,923	7,923			36,263	8303
Bispo Estates Lt-Dr Zone 234	13,439			1,549	1,549	14,988	8817
Black Rascal Lt Zone 215	2,143	366	366			1,777	9005
Blossom Street Lt Zone 402	32,554	7,287	7,287			25,267	8305
Bridget Court Dr-Maint Zone 232	2,833			147	147	2,980	8818
Bryant Meadows St Lt-Dr Zone 331	625	75	75			550	8887
Buhach Park Est Lt-Dr Zone 226	11,283	2,194	2,194			9,089	8820
Camden Pl Landscape Zone 117	1,376	225	225			1,151	8855
Campus Park Landscape #267	1,883			848	848	2,731	8894
Champagne Estates Dr Zone 231	11,033	84	84			10,949	8823
Cotton Glen Estates Dr #421	11,504	4,410	4,410			7,094	8895
Country Club Estates Zone 106	1,773	530	530			1,243	8821
Country Club Place St Lt Zone 314	925	226	226			699	8822
Country Living Est Lt-Dr Zone 240	9,382			122	122	9,504	8813
Countrysides Estates Dr Zone 101	7,630	1,637	1,637			5,993	9008
Totals	270,830	44,125	44,125	5,916	5,916	232,621	

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 2008-2009

District Budget Form
Schedule 15
Proposed

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2008 (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	270,830	44,125	44,125	5,916	5,916	232,621	
Cowdenknowes Dr Zone 238	1,807	296	296			1,511	8816
Cressey Lt Zone 201	1,907	673	673			1,234	9010
CSA #1 Maint Revolving Fund							8201
Cypress Est Dr & Maint Zone 254	3,361			287	287	3,648	8883
Delhi Lt Zone 102	82,473	5,623	5,623			76,850	9020
Denis Way Dr Zone 109							8834
Easy Street Lt Zone 308	9,092	1,821	1,821			7,271	9030
El Capitan & Hollywd Est Zone265	11,433	3,443	3,443			7,990	8884
Elliott Estates Lt Zone 214	9,923	814	814			9,109	9021
Elliott Manor Dr Zone 230	10,111	103	103			10,008	8824
Esau Estates Lt-Dr Zone 243	8,432			2,286	2,286	10,718	8833
Evergreen Place Dr Zone 256	16,417	264	264			16,153	8866
Failte Meadows Sewage Zone 273	2,466	1,420	1,420			1,046	8901
Fairway Estates St Lt Zone 107	1,135	213	213			922	8826
Fleming Acres Lt-Dr Zone 227	12,525	2,274	2,274			10,251	8825
Fleming Oaks Lt-Dr Zone 241	14,356	998	998			13,358	8828
Forist Lane Lt Zone 244	873	198	198			675	8832
Franklin Heights Lt-Dr Zone 228	18,672	3,982	3,982			14,690	8827
Giesbrecht Street Lt Zone 271	358	208	208			150	8900
Glen Meadows Lt-Dr Zone 255	14,286	3,267	3,267			11,019	8873
Glenwood Est Lt-Dr Zone 229	7,966	996	996			6,970	8829
Golden Bear Estates Zone 332	59			932	932	991	8890
Golden Estates Dr Zone 205	2,384			2,443	2,443	4,827	9032
Golf Road St Lt Zone 321	820	391	391			429	8830
Green Lawns Lt Zone 219	1,697	538	538			1,159	8307
Greenfield Brooks Lt & Dr Zone 252	17,690			3,118	3,118	20,808	8877
Grove Storm Dr Zone 111	3,310	835	835			2,475	8844
Totals	524,383	72,482	72,482	14,982	14,982	466,883	

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 2008-2009

District Budget Form
Schedule 15
Proposed

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2008 (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	524,383	72,482	72,482	14,982	14,982	466,883	
Gurr Road Water Zone 245	10,494			360	360	10,854	8819
Harmony Ranch Dr & Park Zone 121	125,240	33,070	33,070			92,170	8874
Heavenly Acres 2 Lt-Dr Zone 209	2,778	477	477			2,301	9025
Heavenly Acres 3 Lt-Dr Zone 210	6,700	1,401	1,401			5,299	9026
Hillcrest Est Lt-Dr Zone 318	13,143	2,218	2,218			10,925	8831
Hillside Estates Dr Zone 113	4,233	687	687			3,546	8870
Hilmar Stevinson Park Zone 120	14,442			665	665	15,107	8871
Hilmar-Irwin Lt Zone 100	77,736	2,886	2,886			74,850	8315
Lakewood Est Lt-Dr Zone 301	8,105	835	835			7,270	9031
La Paloma/Rolfe Estates Zone 266	4,890	369	369			4,521	8889
Le Grand Lt Zone 310	6,748	4,634	4,634			2,114	8330
Lewis Estates Dr Zone 103	33,011	3,324	3,324			29,687	9033
Lexington Park Storm Dr Zone 422	3,181			100	100	3,281	8898
Links Lt-Dr Zone 112	3,368	1,006	1,006			2,362	9028
Los Olivos Lighting Zone 334							8904
Marilyn Est Lt-Dr Zone 300	3,418	518	518			2,900	9035
Meadowbrook Maint Zone 119	10,086	3,020	3,020			7,066	8872
Miles Creek Est Dr Zone 326	16,135			316	316	16,451	8867
Mission Trails Lt Zone 303	4,994	3,932	3,932			1,062	8333
Monte Vista Landscaping Zone 333	6,222			1,822	1,822	8,044	8888
Moran St Lt-Dr Zone 235	11,359			1,987	1,987	13,346	8835
New Century Park Dr Zone 327	10,812			493	493	11,305	8865
Nutcracker Terrace Lt-Dr Zone 239	12,646			674	674	13,320	8836
Oleander Lt Zone 302	7,919	1,613	1,613			6,306	8335
Palm Heights Dr Maint Zone 122	3,744	2,484	2,484			1,260	8875
Parkway St Lt-Dr Lands Park Zone 423	235,622			8,001	8,001	243,623	8896
Petaluma Street Lt Zone 125	525					525	8899
Totals	1,161,934	134,956	134,956	29,400	29,400	1,056,378	

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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 2008-2009

District Budget Form
Schedule 15
Proposed

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2008 (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	1,161,934	134,956	134,956	29,400	29,400	1,056,378	
Planada Lt Zone 309	39,189	8,943	8,943			30,246	8340
Planada Storm Dr Maint Zone 329	20,443			2,124	2,124	22,567	8878
Pleasant Valley Lt & Dr Zone 259	5,334	409	409			4,925	8876
Quail Hollow Landscape Zone 269	20,357	9,835	9,835			10,522	8893
Ramos Road Lt Zone 405	714	77	77			637	8838
Ranch Estates Lt-Dr Zone 237	7,767			359	359	8,126	8839
Rancho Village Lt Zone 312	894	290	290			604	8840
Riverbank Est Maint Zone 110	1,229	371	371			858	8843
Riverview Lt-Dr Zone 115	8,757	3,570	3,570			5,187	8856
Robinson Est Lt-Dr Zone 317	14,073	270	270			13,803	8842
Rockwood Est Dr. & Maint Zone 262	4,095	349	349			3,746	8881
Sahota Brother Clinton Zone 264	8,706	2,854	2,854			5,852	8885
Salles Manor Lt Zone 213	1,789	393	393			1,396	9039
San Luis Hills Lt & Dr Zone 413	14,827	670	670			14,157	8880
San Luis Truck Plaza St Lt 411	5,784	633	633			5,151	8868
Santa Fe Business Lt-Dr Zone 246	6,951			312	312	7,263	8852
Santa Nella Lt Zone 400	43,613	2,069	2,069			41,544	8810
Santa Nella Plaza Lt-Dr Zone 406	2,215	865	865			1,350	9054
Santa Nella Road Zone 404	137,717	137,717	137,717				8812
Santa Nella Village Dr Zone 407	22,512	3,531	3,531			18,981	8860
Santa Nella Village Lndscp Zone 408	26,024	1,701	1,701			24,323	8861
Santa Nella Village Rd Zone 410	33,707	9,337	9,337			24,370	8863
Santa Nella Village Lndscp #414	62,555			2,635	2,635	65,190	8897
Santa Rita Garden Dr Zone 208	7,842	349	349			7,493	9038
Silva Meadows Lndscp & SWG 268	21,880			1,250	1,250	23,130	8892
Snelling Lt Zone 105	6,344	420	420			5,924	8350
Totals	1,687,252	319,609	319,609	36,080	36,080	1,403,723	

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 2008-2009

District Budget Form
Schedule 15
Proposed

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2008 (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	1,687,252	319,609	319,609	36,080	36,080	1,403,723	
Sorrento Lt & Dr Zone 337	5,210			100	100	5,310	8902
South Dos Palos Lt Zone 401	14,701	1,692	1,692			13,009	8360
Stevinson Lt Zone 200	7,712	678	678			7,034	9040
Stolle Acres Lt-Dr Zone 316	959	166	166			793	8847
Stonemill Est Lt-Dr Zone 325	10,789			190	190	10,979	8854
Sunrise Terrace Dr Zone 320	25,188	1,943	1,943			23,245	8846
Taylor Estates Lt-Dr Zone 249	10,095	1,245	1,245			8,850	9023
Terry Lt Zone 247	350			16	16	366	8841
Texeira St Lt Zone 251	577	119	119			458	8857
Tierra De Oro Maint Zone 124	574	162	162			412	8891
Town & Country Dr Zone 206	16,249	3,364	3,364			12,885	9150
Trovare St Lt & Dr Zone 330	2,700	712	712			1,988	8879
Tumbleweed Est Lt-Dr Zone 236	5,397	916	916			4,481	8848
Villa Cordoba Zone 123	7,995	2,997	2,997			4,998	8886
Village Greens Lt-Dr Zone 250	27,137			35	35	27,172	8853
West Hills Estates Lt-Dr Zone 313	3,315	320	320			2,995	8851
Westwood Lt Zone 211	1,792	164	164			1,628	8375
White Gate Estates Lt-Dr Zone 305	8,279	2,283	2,283			5,996	9053
White Gate Farms #3 Lt Zone 306	9,039	1,151	1,151			7,888	9051
White Gate Farms Dr Zone 307	9,875	885	885			8,990	9050
Wickum Est Lt-Dr Zone 233	26,119	2,009	2,009			24,110	8849
Wickum Lt Zone 216	606	151	151			455	9055
Willow Crest Est Lt & Dr Zone 263	45,594	11,008	11,008			34,586	8882
Winton Lt Zone 202	77,446	13,958	13,958			63,488	8370
Winton Manor Dr Zone 207	17,858	5,017	5,017			12,841	9060
Winton Meadows Dr Zone 242	15,631	943	943			14,688	8837
Yosemite Meadows Lt-Dr Zone 311	3,407	1,428	1,428			1,979	8850
Grand Total	2,041,846	372,920	372,920	36,421	36,421	1,705,347	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	925	550	460	460	
CHARGES FOR CURRENT SERVICES	8,603	8,592	8,591	8,591	
USE OF MONEY AND PROPERTY	0	6,000	0	0	
TOTAL	9,528	15,142	9,051	9,051	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	13,079	21,685	20,725	20,725	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	13,079	21,685	20,725	20,725	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	595	500	170	170	
CHARGES FOR CURRENT SERVICES	2,061	2,060	2,060	2,060	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	2,656	2,560	2,230	2,230	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,600	3,584	7,526	7,526	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,184	2,184	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,600	3,584	9,710	9,710	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,170	900	350	350	
CHARGES FOR CURRENT SERVICES	1,839	1,839	1,839	1,839	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,009	2,739	2,189	2,189	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,420	1,031	13,400	13,400	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,243	4,243	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,420	1,031	17,643	17,643	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,671	2,300	500	500	
CHARGES FOR CURRENT SERVICES	4,481	4,400	4,480	4,480	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	7,152	6,700	4,980	4,980	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,812	11,905	31,600	31,600	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	7,427	7,427	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,812	11,905	39,027	39,027	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,150	900	300	300	
CHARGES FOR CURRENT SERVICES	1,630	1,629	1,629	1,629	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	2,780	2,529	1,929	1,929	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,171	2,464	12,597	12,597	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,132	4,132	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,171	2,464	16,729	16,729	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,350	1,100	400	400	
CHARGES FOR CURRENT SERVICES	3,722	3,704	3,704	3,704	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	5,072	4,804	4,104	4,104	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,961	2,739	17,835	17,835	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,549	4,549	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,961	2,739	22,384	22,384	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	329	224	190	190	
CHARGES FOR CURRENT SERVICES	2,905	2,905	2,905	2,905	
OTHER REVENUE	0	0	0	0	
TOTAL	3,234	3,129	3,095	3,095	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,357	4,517	4,557	4,557	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,441	1,441	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,357	4,517	5,998	5,998	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,502	1,200	250	250	
CHARGES FOR CURRENT SERVICES	2,877	2,877	2,877	2,877	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	4,379	4,077	3,127	3,127	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,369	7,586	15,300	15,300	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	7,200	7,200	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,369	7,586	22,500	22,500	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	14	6	5	5	
CHARGES FOR CURRENT SERVICES	362	362	362	362	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	376	368	367	367	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	500	500	519	519	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	500	500	519	519	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,086	700	797	797	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,086	700	797	797	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,171	2,680	14,992	14,992	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,288	1,288	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,171	2,680	16,280	16,280	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,810	1,696	900	900	
CHARGES FOR CURRENT SERVICES	3,068	3,068	3,068	3,068	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	4,878	4,764	3,968	3,968	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,765	10,100	20,605	20,605	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,122	4,122	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,765	10,100	24,727	24,727	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

BALLICO LT ZONE # 272 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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
8905								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	0	0	4	4	
CHARGES FOR CURRENT SERVICES	0	0	272	272	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	0	0	276	276	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	414	414	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	68	68	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	482	482	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,992	2,400	1,600	1,600	
CHARGES FOR CURRENT SERVICES	35,185	35,820	35,817	35,817	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	38,177	38,220	37,417	37,417	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	35,626	46,040	55,229	55,229	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	9,066	9,066	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	35,626	46,040	64,295	64,295	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,365	1,100	500	500	
CHARGES FOR CURRENT SERVICES	5,961	5,961	5,961	5,961	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	7,326	7,061	6,461	6,461	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,070	5,421	19,472	19,472	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,653	5,653	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	5,070	5,421	25,125	25,125	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	171	150	100	100	
CHARGES FOR CURRENT SERVICES	787	787	787	787	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	958	937	887	887	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	682	1,328	1,788	1,788	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	875	875	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	682	1,328	2,663	2,663	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,984	2,200	1,000	1,000	
CHARGES FOR CURRENT SERVICES	11,029	11,670	11,668	11,668	
USE OF MONEY AND PROPERTY	2,533	0	0	0	
TOTAL	16,546	13,870	12,668	12,668	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	11,685	20,106	36,084	36,084	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	12,634	12,634	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	11,685	20,106	48,718	48,718	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	271	200	80	80	
CHARGES FOR CURRENT SERVICES	926	926	927	927	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,197	1,126	1,007	1,007	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	696	880	4,500	4,500	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	40	40	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	696	880	4,540	4,540	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	46	35	15	15	
CHARGES FOR CURRENT SERVICES	416	416	416	416	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	462	451	431	431	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	287	476	550	550	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	475	475	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	287	476	1,025	1,025	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,076	900	600	600	
CHARGES FOR CURRENT SERVICES	1,720	1,720	1,720	1,720	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	2,796	2,620	2,320	2,320	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,076	5,089	12,345	12,345	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,000	3,000	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,076	5,089	15,345	15,345	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	259	190	150	150	
CHARGES FOR CURRENT SERVICES	1,646	1,646	1,646	1,646	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,905	1,836	1,796	1,796	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,110	2,925	4,932	4,932	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	348	348	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,110	2,925	5,280	5,280	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	614	325	300	300	
CHARGES FOR CURRENT SERVICES	4,985	9,048	9,048	9,048	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	5,599	9,373	9,348	9,348	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	10,304	10,800	16,100	16,100	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,000	1,000	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	10,304	10,800	17,100	17,100	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,105	900	300	300	
CHARGES FOR CURRENT SERVICES	2,025	2,025	2,025	2,025	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,130	2,925	2,325	2,325	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,443	2,909	12,160	12,160	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,424	4,424	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,443	2,909	16,584	16,584	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	400	500	200	200	
CHARGES FOR CURRENT SERVICES	0	0	5,950	5,950	
USE OF MONEY AND PROPERTY	5,950	0	0	0	
TOTAL	6,350	500	6,150	6,150	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	1,300	8,700	8,700	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,050	2,050	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	1,300	10,750	10,750	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	469	350	300	300	
CHARGES FOR CURRENT SERVICES	1,799	1,799	1,799	1,799	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	2,268	2,149	2,099	2,099	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,664	3,583	7,525	7,525	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,211	1,211	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	4,664	3,583	8,736	8,736	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	102	75	60	60	
CHARGES FOR CURRENT SERVICES	806	806	806	806	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	908	881	866	866	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	986	1,088	1,897	1,897	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	291	291	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	986	1,088	2,188	2,188	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,173	1,100	400	400	
CHARGES FOR CURRENT SERVICES	3,551	3,551	3,551	3,551	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	4,724	4,651	3,951	3,951	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,128	4,429	17,671	17,671	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,191	3,191	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	4,128	4,429	20,862	20,862	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	755	600	400	400	
CHARGES FOR CURRENT SERVICES	1,540	1,500	1,540	1,540	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	2,295	2,100	1,940	1,940	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,267	3,952	8,275	8,275	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,267	3,267	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,267	3,952	11,542	11,542	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
COWDENKNOWES DR ZONE 238 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	194	175	100	100	
CHARGES FOR CURRENT SERVICES	339	339	339	339	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	533	514	439	439	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	390	790	2,348	2,348	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	663	663	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	390	790	3,011	3,011	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

CRESSEY LT ZONE 201 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	219	200	149	149	
CHARGES FOR CURRENT SERVICES	2,498	2,497	2,497	2,497	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	2,717	2,697	2,646	2,646	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,403	3,270	5,381	5,381	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	262	262	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,403	3,270	5,643	5,643	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	0	0	0	0	
CHARGES FOR CURRENT SERVICES	42,259	50,000	60,000	60,000	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	42,259	50,000	60,000	60,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	42,259	50,000	60,000	60,000	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	42,259	50,000	60,000	60,000	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	257	200	10	10	
CHARGES FOR CURRENT SERVICES	1,725	1,750	1,750	1,750	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,982	1,950	1,760	1,760	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	620	843	3,652	3,652	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,009	2,009	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	620	843	5,661	5,661	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

DELHI LT ZONE 102 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	6,535	5,000	4,000	4,000	
CHARGES FOR CURRENT SERVICES	65,705	65,000	65,733	65,733	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	72,240	70,000	69,733	69,733	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	73,143	76,000	117,696	117,696	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	19,539	19,539	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	73,143	76,000	137,235	137,235	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	34	5	5	5	
CHARGES FOR CURRENT SERVICES	719	719	719	719	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	753	724	724	724	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,922	805	909	909	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,922	805	909	909	

B1021 (12/98)

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	598	500	100	100	
CHARGES FOR CURRENT SERVICES	4,975	4,975	4,975	4,975	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	5,573	5,475	5,075	5,075	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,096	6,255	6,998	6,998	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,118	5,118	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,096	6,255	12,116	12,116	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,649	700	600	600	
CHARGES FOR CURRENT SERVICES	30,200	39,751	31,800	31,800	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	31,849	40,451	32,400	32,400	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	52,189	35,610	50,935	50,935	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	9,967	9,967	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	52,189	35,610	60,902	60,902	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	990	750	500	500	
CHARGES FOR CURRENT SERVICES	3,947	3,767	3,947	3,947	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	4,937	4,517	4,447	4,447	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,782	5,576	12,915	12,915	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,884	3,884	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,782	5,576	16,799	16,799	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,200	900	350	350	
CHARGES FOR CURRENT SERVICES	1,581	1,581	1,581	1,581	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	2,781	2,481	1,931	1,931	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,406	2,534	14,500	14,500	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,616	3,616	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,406	2,534	18,116	18,116	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	937	800	100	100	
CHARGES FOR CURRENT SERVICES	1,595	1,595	2,908	2,908	
USE OF MONEY AND PROPERTY	0	5,308	0	0	
TOTAL	2,532	7,703	3,008	3,008	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,541	5,117	12,654	12,654	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,629	2,629	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,541	5,117	15,283	15,283	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,483	1,200	400	400	
CHARGES FOR CURRENT SERVICES	2,859	2,859	2,859	2,859	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	4,342	4,059	3,259	3,259	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	804	989	16,669	16,669	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	8,085	8,085	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	804	989	24,754	24,754	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	0	0	30	30	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
USE OF MONEY AND PROPERTY	0	2,416	0	0	
TOTAL	0	2,416	30	30	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	1,050	1,050	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	350	350	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	1,400	1,400	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	94	66	50	50	
CHARGES FOR CURRENT SERVICES	1,132	1,132	1,132	1,132	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,226	1,198	1,182	1,182	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,386	1,400	1,723	1,723	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	345	345	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,386	1,400	2,068	2,068	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,208	900	600	600	
CHARGES FOR CURRENT SERVICES	2,328	2,327	2,327	2,327	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,536	3,227	2,927	2,927	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,159	5,701	14,593	14,593	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,560	2,560	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,159	5,701	17,153	17,153	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,341	1,200	700	700	
CHARGES FOR CURRENT SERVICES	5,220	5,104	5,104	5,104	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	6,561	6,304	5,804	5,804	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,988	7,452	19,838	19,838	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,765	1,765	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	5,988	7,452	21,603	21,603	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	74	60	20	20	
CHARGES FOR CURRENT SERVICES	543	543	543	543	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	617	603	563	563	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	452	771	1,064	1,064	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	367	367	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	452	771	1,431	1,431	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,294	1,900	1,300	1,300	
CHARGES FOR CURRENT SERVICES	3,520	3,520	3,520	3,520	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	5,814	5,420	4,820	4,820	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,753	9,952	26,991	26,991	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	10,735	10,735	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,753	9,952	37,726	37,726	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	4	16	15	15	
CHARGES FOR CURRENT SERVICES	0	0	283	283	
USE OF MONEY AND PROPERTY	334	0	0	0	
TOTAL	338	16	298	298	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	382	382	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	120	120	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	502	502	

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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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	949	700	200	200	
CHARGES FOR CURRENT SERVICES	5,135	4,844	4,844	4,844	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	6,084	5,544	5,044	5,044	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,462	2,889	11,530	11,530	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	8,273	8,273	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,462	2,889	19,803	19,803	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	930	700	250	250	
CHARGES FOR CURRENT SERVICES	2,028	1,226	2,029	2,029	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	2,958	1,926	2,279	2,279	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,953	2,822	13,058	13,058	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,429	2,429	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,953	2,822	15,487	15,487	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	65	35	35	35	
CHARGES FOR CURRENT SERVICES	681	1,446	1,446	1,446	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	746	1,481	1,481	1,481	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,128	1,186	1,525	1,525	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	566	566	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,128	1,186	2,091	2,091	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	255	150	140	140	
CHARGES FOR CURRENT SERVICES	0	8,347	11,924	11,924	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	255	8,497	12,064	12,064	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,250	9,395	10,550	10,550	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	400	400	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,250	9,395	10,950	10,950	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	108	75	75	75	
CHARGES FOR CURRENT SERVICES	1,146	1,146	1,146	1,146	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,254	1,221	1,221	1,221	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,480	1,576	2,590	2,590	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	194	194	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,480	1,576	2,784	2,784	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	120	90	60	60	
CHARGES FOR CURRENT SERVICES	1,410	1,410	1,410	1,410	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,530	1,500	1,470	1,470	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,631	2,008	2,363	2,363	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	204	204	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,631	2,008	2,567	2,567	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,751	1,400	400	400	
CHARGES FOR CURRENT SERVICES	11,876	7,379	12,164	12,164	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	13,627	8,779	12,564	12,564	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	8,946	10,295	25,351	25,351	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	7,642	7,642	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	8,946	10,295	32,993	32,993	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	305	275	180	180	
CHARGES FOR CURRENT SERVICES	805	800	805	805	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,110	1,075	985	985	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	431	1,650	3,825	3,825	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,197	1,197	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	431	1,650	5,022	5,022	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	461	360	171	171	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	461	360	171	171	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (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
HARMONY RANCH DR & PARK ZONE 121 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	8,897	8,000	5,000	5,000	
CHARGES FOR CURRENT SERVICES	59,840	59,877	59,883	59,883	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	68,737	67,877	64,883	64,883	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	38,532	85,913	77,105	77,105	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	43,923	43,923	
CAPITAL ASSETS	0	0	50,000	50,000	
TOTAL	38,532	85,913	171,028	171,028	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	260	200	174	174	
CHARGES FOR CURRENT SERVICES	1,514	1,514	1,514	1,514	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,774	1,714	1,688	1,688	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,658	2,240	3,913	3,913	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	839	839	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,658	2,240	4,752	4,752	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	595	450	270	270	
CHARGES FOR CURRENT SERVICES	3,485	3,486	3,486	3,486	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	4,080	3,936	3,756	3,756	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,493	5,297	8,986	8,986	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,766	1,766	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,493	5,297	10,752	10,752	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,953	1,500	500	500	
CHARGES FOR CURRENT SERVICES	7,993	7,774	7,774	7,774	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	9,946	9,274	8,274	8,274	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	10,294	13,524	29,292	29,292	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	6,828	6,828	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	10,294	13,524	36,120	36,120	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	421	350	245	245	
CHARGES FOR CURRENT SERVICES	1,180	1,180	1,639	1,639	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,601	1,530	1,884	1,884	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	778	2,523	4,849	4,849	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,174	2,174	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	778	2,523	7,023	7,023	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	636	500	365	365	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	636	500	365	365	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	6,337	4,300	3,000	3,000	
CHARGES FOR CURRENT SERVICES	42,603	42,651	42,638	42,638	
USE OF MONEY AND PROPERTY	572	0	0	0	
TOTAL	49,512	46,951	45,638	45,638	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	53,212	55,285	78,931	78,931	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	20,962	20,962	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	53,212	55,285	99,893	99,893	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	565	400	400	400	
CHARGES FOR CURRENT SERVICES	4,078	4,688	4,688	4,688	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	4,643	5,088	5,088	5,088	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,074	7,239	9,390	9,390	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,072	2,072	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	4,074	7,239	11,462	11,462	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	878	700	300	300	
CHARGES FOR CURRENT SERVICES	1,707	1,707	1,707	1,707	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	2,585	2,407	2,007	2,007	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,160	3,143	12,716	12,716	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,333	1,333	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,160	3,143	14,049	14,049	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	3,056	1,500	1,200	1,200	
CHARGES FOR CURRENT SERVICES	15,202	15,138	15,212	15,212	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	18,258	16,638	16,412	16,412	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	41,426	28,390	44,824	44,824	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,822	3,822	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	41,426	28,390	48,646	48,646	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,365	2,000	300	300	
CHARGES FOR CURRENT SERVICES	627	660	660	660	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	2,992	2,660	960	960	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	849	6,174	17,235	17,235	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,452	3,452	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	849	6,174	20,687	20,687	

B1021 (12/98)

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	126	100	75	75	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
USE OF MONEY AND PROPERTY	2,980	0	0	0	
TOTAL	3,106	100	75	75	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (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

LINKS LT-DR ZONE 112 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	296	250	175	175	
CHARGES FOR CURRENT SERVICES	741	741	741	741	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,037	991	916	916	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	303	2,087	3,259	3,259	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,134	1,134	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	303	2,087	4,393	4,393	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
LOS OLIVOS LT ZONE 334 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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
8904								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	0	0	1	1	
CHARGES FOR CURRENT SERVICES	0	0	125	125	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	0	0	126	126	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	202	202	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	12	12	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	214	214	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	327	295	75	75	
CHARGES FOR CURRENT SERVICES	1,124	1,124	1,124	1,124	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,451	1,419	1,199	1,199	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	678	1,837	4,317	4,317	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,160	1,160	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	678	1,837	5,477	5,477	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
MEADOWBROOK MAINT ZONE 119 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	917	900	550	550	
CHARGES FOR CURRENT SERVICES	2,650	2,650	2,649	2,649	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,567	3,550	3,199	3,199	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	846	6,874	10,330	10,330	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,000	4,000	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	846	6,874	14,330	14,330	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,549	1,200	600	600	
CHARGES FOR CURRENT SERVICES	2,865	2,910	2,910	2,910	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	4,414	4,110	3,510	3,510	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,490	4,792	17,055	17,055	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,811	5,811	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,490	4,792	22,866	22,866	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	418	300	150	150	
CHARGES FOR CURRENT SERVICES	3,639	3,639	3,638	3,638	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	4,057	3,939	3,788	3,788	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,741	7,830	6,931	6,931	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,574	1,574	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,741	7,830	8,505	8,505	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	804	500	300	300	
CHARGES FOR CURRENT SERVICES	0	5,450	5,450	5,450	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	804	5,950	5,750	5,750	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,245	4,330	7,650	7,650	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	6,588	6,588	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	4,245	4,330	14,238	14,238	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,300	1,100	400	400	
CHARGES FOR CURRENT SERVICES	5,210	5,295	5,294	5,294	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	6,510	6,395	5,694	5,694	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,766	4,300	19,136	19,136	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,276	5,276	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,766	4,300	24,412	24,412	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,083	1,000	220	220	
CHARGES FOR CURRENT SERVICES	2,783	2,783	2,783	2,783	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,866	3,783	3,003	3,003	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,460	2,849	11,766	11,766	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,827	5,827	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,460	2,849	17,593	17,593	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,760	1,500	600	600	
CHARGES FOR CURRENT SERVICES	3,137	3,137	3,137	3,137	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	4,897	4,637	3,737	3,737	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,057	3,864	25,732	25,732	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,034	4,034	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	5,057	3,864	29,766	29,766	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

OLEANDER LT ZONE 302 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	721	600	200	200	
CHARGES FOR CURRENT SERVICES	2,476	2,476	1,920	1,920	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,197	3,076	2,120	2,120	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,392	4,033	9,676	9,676	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,775	1,775	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,392	4,033	11,451	11,451	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	802	700	75	75	
CHARGES FOR CURRENT SERVICES	3,172	1,822	3,172	3,172	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,974	2,522	3,247	3,247	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	729	6,307	14,825	14,825	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,900	2,900	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	729	6,307	17,725	17,725	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	10,426	8,000	2,000	2,000	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	10,426	8,000	2,000	2,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	10	18	10	10	
CHARGES FOR CURRENT SERVICES	0	0	140	140	
USE OF MONEY AND PROPERTY	508	0	0	0	
TOTAL	518	18	150	150	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	110	330	330	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	12	12	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	110	342	342	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

PLANADA LT ZONE 309 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	3,022	2,000	1,200	1,200	
CHARGES FOR CURRENT SERVICES	33,908	33,365	36,549	36,549	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	36,930	35,365	37,749	37,749	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	35,688	41,398	51,458	51,458	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	19,897	19,897	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	35,688	41,398	71,355	71,355	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,963	1,500	200	200	
CHARGES FOR CURRENT SERVICES	6,386	6,985	6,988	6,988	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	8,349	8,485	7,188	7,188	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,104	5,927	23,040	23,040	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	11,295	11,295	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,104	5,927	34,335	34,335	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	672	450	250	250	
CHARGES FOR CURRENT SERVICES	3,071	3,071	3,071	3,071	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,743	3,521	3,321	3,321	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,483	3,830	9,872	9,872	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,084	2,084	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	4,483	3,830	11,956	11,956	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,117	900	500	500	
CHARGES FOR CURRENT SERVICES	0	0	6,000	6,000	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,117	900	6,500	6,500	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	97	200	11,637	11,637	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	10,023	10,023	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	97	200	21,660	21,660	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	60	50	50	50	
CHARGES FOR CURRENT SERVICES	672	672	672	672	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	732	722	722	722	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	700	794	1,207	1,207	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	188	188	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	700	794	1,395	1,395	

B1021 (12/98)

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	949	800	500	500	
CHARGES FOR CURRENT SERVICES	2,828	2,922	2,922	2,922	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,777	3,722	3,422	3,422	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,818	3,464	15,548	15,548	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,488	1,488	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,818	3,464	17,036	17,036	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	89	65	10	10	
CHARGES FOR CURRENT SERVICES	932	932	932	932	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,021	997	942	942	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,188	1,277	1,890	1,890	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	156	156	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,188	1,277	2,046	2,046	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	114	100	60	60	
CHARGES FOR CURRENT SERVICES	225	200	225	225	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	339	300	285	285	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	97	701	1,225	1,225	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	448	448	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	97	701	1,673	1,673	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	971	800	330	330	
CHARGES FOR CURRENT SERVICES	3,596	3,590	3,596	3,596	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	4,567	4,390	3,926	3,926	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,652	8,159	14,608	14,608	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,191	3,191	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,652	8,159	17,799	17,799	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,763	1,200	1,100	1,100	
CHARGES FOR CURRENT SERVICES	7,540	7,507	7,864	7,864	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	9,303	8,707	8,964	8,964	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	7,419	9,874	28,099	28,099	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,940	5,940	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	7,419	9,874	34,039	34,039	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	310	200	200	200	
CHARGES FOR CURRENT SERVICES	4,354	5,068	5,069	5,069	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	4,664	5,268	5,269	5,269	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,731	4,043	8,878	8,878	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	757	757	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	4,731	4,043	9,635	9,635	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	454	400	75	75	
CHARGES FOR CURRENT SERVICES	3,281	3,791	3,791	3,791	
TAXES	0	219	0	0	
TOTAL	3,735	4,410	3,866	3,866	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	5,500	6,075	6,075	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,929	2,929	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	5,500	9,004	9,004	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	133	100	75	75	
CHARGES FOR CURRENT SERVICES	1,130	1,043	1,043	1,043	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,263	1,143	1,118	1,118	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	976	1,542	2,082	2,082	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	465	465	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	976	1,542	2,547	2,547	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,230	1,000	300	300	
CHARGES FOR CURRENT SERVICES	8,665	8,313	8,313	8,313	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	9,895	9,313	8,613	8,613	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,828	8,640	14,771	14,771	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	11,337	11,337	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,828	8,640	26,108	26,108	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	623	500	200	200	
CHARGES FOR CURRENT SERVICES	2,009	2,106	2,106	2,106	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	2,632	2,606	2,306	2,306	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,987	3,139	9,185	9,185	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,311	1,311	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,987	3,139	10,496	10,496	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	876	600	550	550	
CHARGES FOR CURRENT SERVICES	2,180	2,180	2,180	2,180	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,056	2,780	2,730	2,730	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,065	2,388	12,120	12,120	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,096	2,096	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	5,065	2,388	14,216	14,216	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	3,879	3,000	800	800	
CHARGES FOR CURRENT SERVICES	28,438	29,179	29,181	29,181	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	32,317	32,179	29,981	29,981	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	27,798	29,388	58,964	58,964	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	22,870	22,870	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	27,798	29,388	81,834	81,834	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	141	95	70	70	
CHARGES FOR CURRENT SERVICES	800	504	1,300	1,300	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	941	599	1,370	1,370	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	97	1,342	1,551	1,551	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,351	1,351	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	97	1,342	2,902	2,902	

B1021 (12/98)

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	9,775	7,500	2,500	2,500	
CHARGES FOR CURRENT SERVICES	15,725	15,575	15,574	15,574	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	25,500	23,075	18,074	18,074	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,810	21,991	243,000	243,000	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,800	2,800	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,810	21,991	245,800	245,800	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,942	1,500	800	800	
CHARGES FOR CURRENT SERVICES	5,049	5,049	5,049	5,049	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	6,991	6,549	5,849	5,849	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	657	5,755	19,750	19,750	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	14,250	14,250	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	657	5,755	34,000	34,000	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,456	1,000	500	500	
CHARGES FOR CURRENT SERVICES	20,410	20,410	20,410	20,410	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	21,866	21,410	20,910	20,910	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	19,842	21,001	27,890	27,890	
OTHER CHARGES	0	0	2,000	2,000	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,500	2,500	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	19,842	21,001	32,390	32,390	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	3,262	2,100	2,000	2,000	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,262	2,100	2,000	2,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	1,105	6,110	6,110	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,787	4,787	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	1,105	10,897	10,897	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,609	2,000	500	500	
CHARGES FOR CURRENT SERVICES	6,308	6,308	6,308	6,308	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	8,917	8,308	6,808	6,808	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	487	14,794	20,350	20,350	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	17,775	17,775	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	487	14,794	38,125	38,125	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	685	600	225	225	
CHARGES FOR CURRENT SERVICES	2,588	2,588	2,588	2,588	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,273	3,188	2,813	2,813	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	577	3,341	10,281	10,281	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	969	969	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	577	3,341	11,250	11,250	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,140	900	600	600	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,140	900	600	600	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	195	200	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	195	200	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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	543	400	334	334	
CHARGES FOR CURRENT SERVICES	3,259	3,259	3,258	3,258	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,802	3,659	3,592	3,592	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,506	3,900	8,235	8,235	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,622	1,622	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,506	3,900	9,857	9,857	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	0	150	50	50	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
USE OF MONEY AND PROPERTY	5,110	0	0	0	
TOTAL	5,110	150	50	50	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,319	1,000	400	400	
CHARGES FOR CURRENT SERVICES	6,955	6,909	6,908	6,908	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	8,274	7,909	7,308	7,308	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	7,068	9,100	18,083	18,083	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,279	5,279	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	7,068	9,100	23,362	23,362	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

STEVINSON LT ZONE 200 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	735	800	400	400	
CHARGES FOR CURRENT SERVICES	2,793	2,793	2,794	2,794	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,528	3,593	3,194	3,194	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,057	4,222	9,483	9,483	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,742	2,742	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,057	4,222	12,225	12,225	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	130	100	100	100	
CHARGES FOR CURRENT SERVICES	623	623	623	623	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	753	723	723	723	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	796	987	2,086	2,086	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	481	481	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	796	987	2,567	2,567	

B1021 (12/98)

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,302	1,100	500	500	
CHARGES FOR CURRENT SERVICES	5,692	5,636	5,636	5,636	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	6,994	6,736	6,136	6,136	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,982	5,593	20,032	20,032	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	6,713	6,713	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,982	5,593	26,745	26,745	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,190	1,500	600	600	
CHARGES FOR CURRENT SERVICES	4,057	4,057	4,057	4,057	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	6,247	5,557	4,657	4,657	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,549	7,450	23,930	23,930	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,870	5,870	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,549	7,450	29,800	29,800	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,029	700	300	300	
CHARGES FOR CURRENT SERVICES	6,625	6,625	6,625	6,625	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	7,654	7,325	6,925	6,925	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	6,095	8,470	18,300	18,300	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,636	2,636	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	6,095	8,470	20,936	20,936	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

TERRY LT ZONE 247 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	15	16	5	5	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	15	16	5	5	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	65	45	30	30	
CHARGES FOR CURRENT SERVICES	293	390	390	390	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	358	435	420	420	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	472	560	982	982	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	250	250	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	472	560	1,232	1,232	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	40	38	8	8	
CHARGES FOR CURRENT SERVICES	900	900	900	900	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	940	938	908	908	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	374	1,100	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	374	1,100	1,421	1,421	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,758	1,500	1,200	1,200	
CHARGES FOR CURRENT SERVICES	2,463	2,463	2,463	2,463	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	4,221	3,963	3,663	3,663	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,857	10,610	18,987	18,987	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,201	5,201	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,857	10,610	24,188	24,188	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	136	100	15	15	
CHARGES FOR CURRENT SERVICES	2,095	2,394	2,394	2,394	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	2,231	2,494	2,409	2,409	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,256	2,257	2,742	2,742	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,503	1,503	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,256	2,257	4,245	4,245	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	651	600	354	354	
CHARGES FOR CURRENT SERVICES	1,548	1,461	1,634	1,634	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	2,199	2,061	1,988	1,988	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,324	2,943	9,661	9,661	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,718	1,718	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,324	2,943	11,379	11,379	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	336	335	30	30	
CHARGES FOR CURRENT SERVICES	2,813	0	0	0	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,149	335	30	30	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	49	248	2,756	2,756	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,560	1,560	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	49	248	4,316	4,316	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,695	2,100	600	600	
CHARGES FOR CURRENT SERVICES	12,721	12,721	12,721	12,721	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	15,416	14,821	13,321	13,321	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	10,459	15,857	29,502	29,502	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	18,590	18,590	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	10,459	15,857	48,092	48,092	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	594	500	100	100	
CHARGES FOR CURRENT SERVICES	1,987	2,236	2,236	2,236	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	2,581	2,736	2,336	2,336	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,385	3,919	10,375	10,375	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,198	1,198	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,385	3,919	11,573	11,573	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

WESTWOOD LT ZONE 211 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	156	100	81	81	
CHARGES FOR CURRENT SERVICES	891	891	891	891	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	1,047	991	972	972	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	901	1,040	2,194	2,194	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	671	671	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	901	1,040	2,865	2,865	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	965	700	600	600	
CHARGES FOR CURRENT SERVICES	4,242	4,242	4,242	4,242	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	5,207	4,942	4,842	4,842	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,994	7,482	16,758	16,758	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,599	1,599	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,994	7,482	18,357	18,357	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	881	700	400	400	
CHARGES FOR CURRENT SERVICES	2,497	2,497	2,497	2,497	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,378	3,197	2,897	2,897	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,247	3,822	11,317	11,317	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,155	3,155	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,247	3,822	14,472	14,472	

B1021 (12/98)

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,068	800	600	600	
CHARGES FOR CURRENT SERVICES	1,647	1,647	1,647	1,647	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	2,715	2,447	2,247	2,247	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,989	3,432	12,687	12,687	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,356	3,356	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,989	3,432	16,043	16,043	

B1021 (12/98)

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,210	1,600	450	450	
CHARGES FOR CURRENT SERVICES	10,482	10,434	10,434	10,434	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	12,692	12,034	10,884	10,884	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	7,471	13,943	24,954	24,954	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	12,177	12,177	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	7,471	13,943	37,131	37,131	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

WICKUM LT ZONE 216 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	56	35	30	30	
CHARGES FOR CURRENT SERVICES	873	873	873	873	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	929	908	903	903	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	999	1,026	1,267	1,267	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	327	327	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	999	1,026	1,594	1,594	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,930	2,200	400	400	
CHARGES FOR CURRENT SERVICES	18,190	17,190	17,190	17,190	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	21,120	19,390	17,590	17,590	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	8,060	19,850	37,621	37,621	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	17,311	17,311	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	8,060	19,850	54,932	54,932	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	7,153	6,000	4,000	4,000	
CHARGES FOR CURRENT SERVICES	73,919	73,000	73,950	73,950	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	81,072	79,000	77,950	77,950	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	90,976	90,635	127,435	127,435	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	36,692	36,692	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	90,976	90,635	164,127	164,127	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,660	1,300	1,000	1,000	
CHARGES FOR CURRENT SERVICES	2,736	2,736	2,736	2,736	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	4,396	4,036	3,736	3,736	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	714	17,910	17,903	17,903	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,841	4,841	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	714	17,910	22,744	22,744	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,890	1,800	1,140	1,140	
CHARGES FOR CURRENT SERVICES	3,965	3,591	3,952	3,952	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	5,855	5,391	5,092	5,092	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	6,648	6,475	25,897	25,897	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,745	4,745	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	6,648	6,475	30,642	30,642	

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 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
PROPOSED

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 2006-2007 (2)	ESTIMATED 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	849	600	600	600	
CHARGES FOR CURRENT SERVICES	2,491	2,491	2,491	2,491	
USE OF MONEY AND PROPERTY	0	0	0	0	
TOTAL	3,340	3,091	3,091	3,091	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ESTIMATED 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,229	6,700	14,290	14,290	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	989	989	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	5,229	6,700	15,279	15,279	

POSITION SUMMARY REPORT

POSITION SUMMARY REPORT
BY FUNCTION AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

		Approved 2004/05	Approved 2005/06	Approved 2006/07	Approved 2007/08	Recommended 2008/09
General Function						
10000	Board of Supervisors	9.45	9.45	9.45	11.45	13.45
10100	County Executive Office	9.00	13.00	14.00	14.00	14.00
11000	Auditor-Controller	23.48	23.48	23.48	25.48	25.48
11100	Revenue & Reimbursement	19.00	20.00	21.50	21.00	21.00
11200	Assessor	38.26	39.26	39.26	39.10	39.10
11300	Tax Collector	6.60	6.60	6.60	7.60	7.60
11400	Treasurer	6.00	6.00	6.00	6.00	6.00
11500	Adminstrative Services/Support Services	27.50	24.50	24.50	25.00	25.00
12500	County Counsel	12.00	11.00	12.20	13.00	13.00
13000	Human Resources	11.00	14.00	14.50	13.50	14.50
13100	Employee Development	2.00	2.00	2.00	2.00	1.00
14000	Registrar of Voters	4.50	5.50	5.50	5.30	6.30
14200	Elections	3.13	3.13	3.13	3.13	3.13
16000	DPW-Building Services Division	14.00	14.00	14.00	14.00	14.00
17100	District Projects	0.00	0.00	1.00	2.00	0.00
18100	Merced County Spring Fair	7.63	7.63	8.63	9.42	9.42
18200	Business Economic Development	9.00	9.00	9.00	9.00	10.00
18400	UC Development Office	2.00	0.00	0.00	0.00	0.00
19000	Risk Management	6.25	7.25	7.40	7.40	7.40
19200	Retirement	6.00	5.75	7.75	7.75	7.75
19900	DPW-Administration	16.00	17.00	17.00	18.61	18.61
	Total	***232.80***	***238.55***	***246.90***	***254.74***	***256.74***
Public Protection Function						
20100	Child Support Services Agency	115.00	115.00	119.00	116.00	116.00
20400	District Attorney	77.50	76.50	82.50	86.00	87.00
20600	Public Defender	17.25	19.25	22.50	26.50	26.50
21200	Indigent Defense	1.00	1.00	1.00	1.00	1.00
22000	Sheriff Court Security	0.00	12.00	19.50	25.40	25.40
22100	Sheriff	141.37	148.50	158.00	167.00	168.00
23000	Sheriff-Corrections	106.00	113.00	125.00	130.00	129.00
23100	Sheriff-Inmate Welfare	7.50	7.50	8.50	8.50	8.50
23300	Juvenile Hall	80.80	80.80	80.55	80.43	80.43
23400	Probation	74.01	79.01	84.26	88.01	89.01
25000	Fire	24.27	24.27	24.27	24.77	24.52
25100	Emergency Services	1.00	1.00	1.00	1.00	1.00
27000	Agricultural Commissioner	36.20	35.00	36.80	36.29	37.66
27100	Special Pest Control	0.75	0.75	0.75	0.75	0.75
27200	Sealer of Weights and Measures	7.00	7.00	7.00	6.00	6.00
27300	DPW-Building Division	14.44	14.50	15.00	15.00	13.00
27400	DPW - Professional Services Division	20.80	22.75	22.75	23.15	23.15
28000	Recorder	11.00	14.00	15.00	15.00	15.00
28100	Coroner	6.00	7.00	7.00	8.00	8.00
28500	Development Services	23.00	23.00	26.00	27.50	26.50
28700	Agricultural Commissioner - Animal Control	16.25	17.25	18.25	20.88	20.88
29400	County Clerk	2.50	2.50	2.50	2.50	2.50
	Total	***783.64***	***821.58***	***877.13***	***909.68***	***909.80***
Public Ways and Facilities Function						
30000	DPW-Road Division	54.85	54.85	56.85	61.01	61.01
	Total	***54.85***	***54.85***	***56.85***	***61.01***	***61.01***
Health & Sanitation Function						
40000	Health	142.28	150.28	151.88	152.38	154.38
40600	First 5 Merced County	6.58	11.00	12.50	11.50	11.00
41500	Mental Health	241.00	246.00	255.10	187.20	195.20
49500	Medical Assistance Program	16.50	16.50	22.00	22.00	18.00
	Total	***406.36***	***423.78***	***441.48***	***373.08***	***378.58***
Public Assistance Function						
50000	Human Services Agency	567.92	600.54	613.65	622.50	622.37
50500	IHSS Public Authority	4.00	4.00	4.00	4.00	4.00
55000	Department of Workforce Investment	74.25	75.00	76.25	74.00	74.00
59000	Area Agency on Aging	7.43	7.22	7.49	13.13	13.21
	Total	***653.60***	***686.76***	***701.39***	***713.63***	***713.58***
Education Function						
60000	Library	28.38	28.38	33.89	35.73	36.73
61000	Cooperative Extension	4.00	5.00	5.00	5.00	4.00
	Total	***32.38***	***33.38***	***38.89***	***40.73***	***40.73***
Recreation and Cultural Services						
70000	DPW-Recreation Division	2.00	2.00	4.18	4.18	4.18
70200	DPW-Parks Division	21.39	21.39	26.47	28.82	28.82
	Total	***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 2004/05	Approved 2005/06	Approved 2006/07	Approved 2007/08	Recommended 2008/09
Internal Service Funds						
75500	Fleet	7.00	7.00	7.00	7.00	7.00
75600	Administrative Services	42.22	47.22	47.22	47.22	47.22
75700	Communications	2.00	0.00	0.00	0.00	0.00
	Total	***51.22***	***54.22***	***54.22***	***54.22***	***54.22***
Enterprise Funds						
75100	Solid Waste	53.50	56.75	57.25	57.25	56.50
75200	Castle Airport Aviation and Development Center	10.25	11.00	13.00	14.00	14.00
75300	Countywide Transit	5.50	5.50	5.50	6.50	6.50
	Total	***69.25***	***73.25***	***75.75***	***77.75***	***77.00***
	GRAND TOTAL	***2,307.49***	***2,409.76***	***2,523.26***	***2,517.84***	***2,524.66***

BUDGET CALENDAR

FY 2009/10 BUDGET CALENDAR
BOARD DATES

NOV 18 **BOARD OF SUPERVISORS – Budget Calendar**
Budget Calendar for FY 2009/10 presented to the Board of Supervisor for approval.

APRIL 7 **PRELIMINARY FUND BALANCES DUE FROM AUDITOR**
Auditor to provide CEO Office with Fund Balances for all funds for the Proposed Budget.

JUN 23 **PROPOSED BUDGET HEARING FOR FY 2009/10**
Proposed Budget Presented to the Board - At completion of hearings; Board adopts FY 2009/10 Proposed Budget.

JULY 14 **FUND BALENCES DUE FROM AUDITOR**
Auditor to provide CEO Office with Fund Balances for all funds for the Final Budget.

AUG 18-
AUG 21 **FINAL BUDGET HEARINGS FOR FY 2009/10**
At completion of hearings, Board adopts FY 2009/10 Final Budget.

AUG 18 **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.

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