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

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

BOARD OF SUPERVISORS

District 1 Supervisor
John Pedrozo

District 2 Supervisor
Kathleen M. Crookham
Chairperson

District 3 Supervisor
Mike Nelson

District 4 Supervisor
Deidre F. Kelsey

District 5 Supervisor
Jerry O'Banion

VISION

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

MISSION

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

VALUES: Teamwork – Leadership – Integrity – Quality - Accountability

TABLE OF CONTENTS

BOARD OF SUPERVISORS

EXECUTIVE COMMENT:

Budget Overview
- Overview v
- Budget Summary v
- Local Resources vi
- Staffing Assumptions vii

Staffing Overview viii
Final Budget by Delivery Services x

MERCED COUNTY BUDGETARY GRAPHS:

Merced Budget xv
Property Tax Dollars xvi

MERCED COUNTY ORGANIZATIONAL STRUCTURE:

Directory of County Officials xvii
Organizational Chart xviii

MERCED COUNTY PROFILE AND DISTRICT MAP:

District Map xix
Profile xx

COUNTY BUDGET SCHEDULES:

Summary of County Budget A-1
Analysis of Fund Balance Unreserved/Undesignated A-2
Details of Provisions For Reserves/Designations A-3
Summary of Estimated Additional Financing Sources A-4
Analysis of Financing Sources by Source by Fund A-5
Analysis of Current Property Taxes And Assessed Valuation A-23
Summary of County Financing Requirements by Function and Fund A-24
Summary of County Financing Requirements A-25
Schedule of County Specific Financing Uses By Budget Unit by Function and Activity A-26

DEPARTMENTAL REPORTS:

DEPT #	DEPARTMENT	PAGE
	GENERAL	
10000	Board of Supervisors	1
10100	County Executive Office	2
10200	Special Auditing	3
10400	Board of Equalization	4
11000	Auditor - Controller	5
11100	Revenue & Reimbursement	6
11200	Assessor	7
11300	Tax Collector	8
11400	Treasurer	9
11500	Administrative Services - Support Services	10
12500	County Counsel	11
13000	Human Resources	12
13100	Employee Development	13
14000	Registrar of Voters	14
14200	Elections	15
16000	DPW - Building Services Division	16
16200	Taxes, Benefits and Assessments	17
16900	Capital Projects – Courts Building Restoration	18
17000	Capital Improvement Program	19
17100	District Projects	20

TABLE OF CONTENTS

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

TABLE OF CONTENTS

DEPT #	DEPARTMENT	PAGE
	PUBLIC WAYS AND FACILITIES	
30000	DPW - Road Division	71
	HEALTH AND SANITATION	
40000	Health	72
40600	First 5 Merced County	73
41500	Mental Health	74
45600	07-08 SCEAP Non - County Hospitals	75
45700	07-08 SCEAP Physician Services	76
45800	07-08 EMSA SB2132 HSA Funds	77
45900	07-08 EMSA SB2132 PSA Funds	78
46100	05-06 SCEAP Non - County Hospitals	79
46200	05-06 SCEAP Physician - EMS Services	80
46300	05-06 EMSA SB2132 HSA Funds	81
46400	05-06 EMSA SB2132 PSA & UA Funds	82
46600	03-04 SCEAP Non - County Hospitals	83
47100	04-05 SCEAP Non - County Hospitals	84
47300	04-05 EMSA SB2132 HSA Funds	85
47400	04-05 EMSA SB2132 PSA & UA Funds	86
47500	04-05 SCEAP Physician - EMS Services	87
47600	08-09 SCEAP Mercy Community	88
47700	08-09 SCEAP Physician Services	89
47800	08-09 EMSA SB2132 HSA Funds	90
47900	08-09 EMSA SB2132 PSA	91
48100	06-07 SCEAP Non - County Hospitals	92
48800	06-07 SCEAP Physician Services	93
48900	06-07 EMSA SB2132 HSA Funds	94
49000	06-07 EMSA SB2132 PSA Funds	95
49500	Medical Assistance Program	96
	PUBLIC ASSISTANCE	
50000	Human Services Agency	97
50500	IHSS Public Authority	98
51000	Assistance to the Needy	99
53000	Aid to Indigents	100
55000	Department of Workforce Investment	101
55100	Department of Workforce Investment - WIA Youth	102
55200	Department of Workforce Investment - WIA Adults	103
55300	Department of Workforce Investment - WIA Dislocated Workers	104
55600	Department of Labor - Employment & Training	105
59000	Area Agency on Aging	106
	EDUCATION	
60000	Library	107
61000	Cooperative Extension	108
	RECREATION AND CULTURAL SERVICES	
70000	DPW - Recreation Division	109
70100	DPW - Special Recreation Division	110
70200	DPW - Parks Division	111
70400	Arts and Culture	112

TABLE OF CONTENTS

DEPT #	DEPARTMENT	PAGE
	DEBT SERVICE	
70800	Debt Service - Juvenile Hall	113
70900	Debt Service - Energy Retrofit	114
71000	Interest on TRANS and Other Notes	115
71300	Debt Service - Justice Facility	116
71500	Debt Service - Dairy Loan Program	117
71800	Debt Service - County Fixed Assets	118
71900	Debt Service - Pension Obligation Bond	119
	PROVISION FOR CONTINGENCIES	
72000	Contingencies - General Fund	120
	INTERNAL SERVICE FUNDS	
75500	Fleet Management Service	121
75600	Department of Administrative Services	122
75900	Insurance Pool	123
	ENTERPRISE FUNDS	
75000	Medical Facility Lease Operations	124
75100	Solid Waste	125
75200	Castle Airport Development Center	126
75300	Countywide Transit	127
75800	Castle Water and Sewer	128
OTHER FUNCTIONS		
	Status of Expenditures from Bond Proceeds	129
	County Service Area	130
	Status of Expenditures from Bond Proceeds	281
	Special Districts	282
APPENDEX		
	Position Summary Report	303
	Budget Calendar	307
	Budget Glossary	308
	Index	314

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. 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 maintained local public safety as a priority.

At the time of this writing the State of California has not adopted a budget for fiscal year 2008/09. The delay of a State of California budget poses a great deal of uncertainties to the County of Merced and its departments. County programs and revenues remain unclear and difficult to predict due to the budget impasse and policy fluctuations within the State Assembly and Senate. Depending on the outcome of the state budget, further recommendations or adjustments may be necessary to bring operation costs in line with available resources.

As shown in the Budget Summary, the FY 2008/09 Final Budget is $469,987,756; the General Fund is $367,063,459 with a general fund balance of $40,220,766.

Budget Summary

Fund Summary

The total FY 2008/09 Final Budget is $469.9 million, down $0.7 million from the Proposed Budget of $470.6 million. The $367.0 million, or 78%, of the $469.9 million is funded from dedicated revenue sources not available for discretionary purposes. The remaining $122.3 million, or 22%, requires funding from local discretionary revenue. The FY 2008/09 General Purpose Revenue (GPR) requirements of $122.3 million are down $0.5 million from $122.8 million in the Proposed Budget. With GPR Requirements at $122.3 million and Local Resources projected at $122.3 million, the FY 2008/09 Final Budget is balanced.

	FY 2008/09 Proposed		**FY 2008/09 Final**	
	Financing Requirements	GPR Requirements	Financing Requirements	GPR* Requirements
General Fund	$370,141,827	$121,770,778	$367,063,459	$121,796,503
Road Fund	$18,878,488	$200,000	$20,372,776	$200,000
Fire Fund	$14,040,943	$476,000	$14,387,483	$0
Enterprise Funds	$28,185,917	$0	$28,503,531	$0
Other Funds	$39,355,828	$350,000	$39,660,507	$350,000
Total Requirements	***$470,603,003***	***$122,796,778***	***$469,987,756***	***$122,346,503***
Local Resources		$122,796,778*		$122,346,503*
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 $112.3 million with General Purpose Revenue at $82.1 million and Estimated General Fund Balance Available, after adjustments to reserves at $40.2 million. The FY 2008/09 GPR estimate of $82.1 million is up $0.3 million from the Proposed FY 2008/09 estimate of $81.8 million. The following table provides a comparison of the Estimated Local Resources:

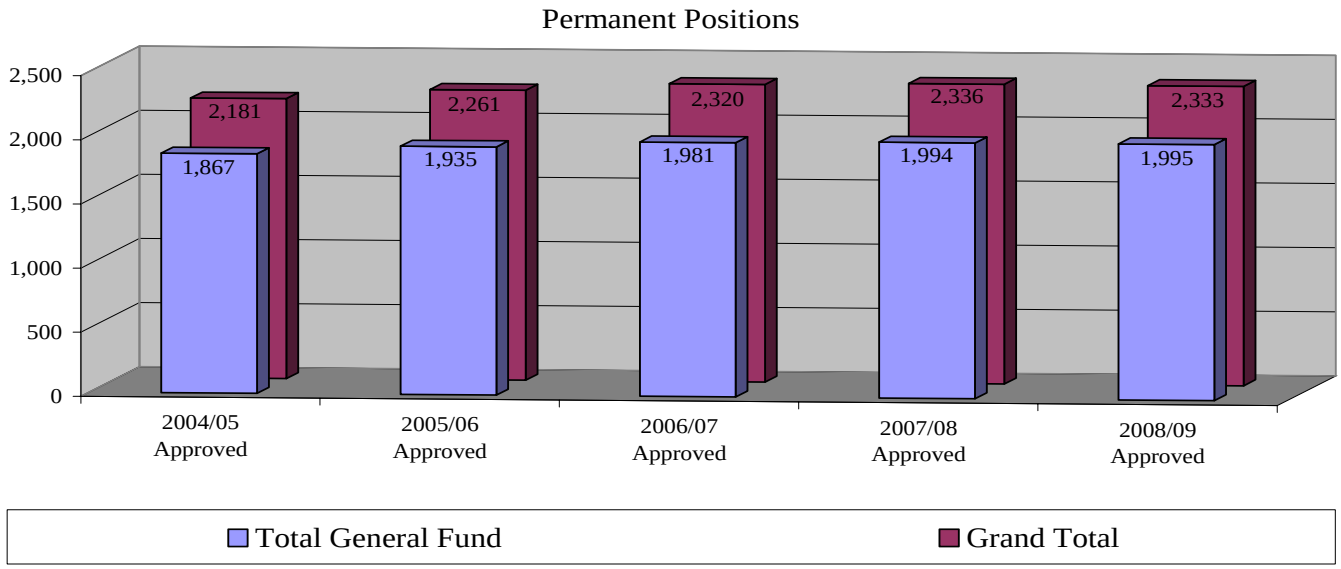
Estimated Local Resources

	FY 2008/09 Proposed	FY 2008/09 Final	$ Change	% Change
Property Tax	$35,433,073	$34,872,770	($560,303)	(1.6%)
Property Tax Swap for MVIL	$26,802,110	$27,402,110	$600,000	2.2%
Property Tax Swap for Sales Tax	$1,023,101	$1,223,101	$200,000	19.5%
Sales Tax	$4,902,950	$4,402,950	($500,000)	(10.2%)
Fines, Forfeitures. Penalties, License, & Permits	$1,838,671	$1,893,671	$55,000	3%
Interest	$5,530,375	$6,030,375	$500,000	9%
Motor Vehicle In-Lieu (MVIL)	$0	$0	$0	0%
Realignment – Stabilization	$760,000	$760,000	$0	0%
State Home Owners Property Tax Relief (HOPTR)	$337,231	$361,231	$24,000	7.1%
Williamson Act - Open Space Subvention	$1,429,652	$1,429,652	$0	0%
State & Federal	$89,500	$95,000	$5,500	6.1%
Other Charges	$1,771,209	$1,742,949	($28,260)	(1.6%)
Other Taxes	$1,911,928	$1,911,928	$0	0%
General Purpose Revenue	***$81,829,800***	***$82,125,737***	***$295,937***	***0.4%***
Estimated General Fund Balance Available	$40,966,978	$40,220,766	($746,212)	(1.8%)
Total Local Resources Available	***$122,796,778***	***$122,346,503***	***($450,275)***	***(0.4%)***

The FY 2008/09 General Purpose Revenue projections are estimated to be lower than the FY 2008/09 Proposed Budget primarily due to decreased property tax and sales tax. Due to persistent efforts to enhance the Fund Balance, the estimated FY 2008/09 General Fund Balance is increased from the FY 2007/08 Approved Budget. After adjustments to reserves, the FY 2008/09 General Fund Balance available for financing operations is $40.2 million.

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 2,333. This is a decrease of three (3) positions overall, however an increase of one (1) general fund position compared to FY 2007/08. The table presented below by service delivery represents approved positions for FY 2007/08 and approved for FY 2008/09 respectively.

	Approved FY 2007/08	Approved FY 2008/09
General Fund:		
Health and Human Services *	1,028	1,035
Justice System	114	108
Public Safety	429	429
Municipal Countywide	196	194
Administrative Support	227	229
Total General Fund	***1,994***	***1,995***
Other Funds:		
Other Funds	221	216
Enterprise Fund	68	69
ISF Fund	53	53
All Funds Total	***2,336***	***2,333***

*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, and Grant Funding, enhance existing programs, and incorporate anticipated shortfalls in revenue.

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	Final Adjustments	Approved FY 2008/09 Positions
General Fund							
Health & Human Services							
Health	149	1			150		150
Mental Health*	185	(1)	8		192		192
Human Services Agency	616				616		616
Department of Workforce Investment	70	(1)			69		69
Health & Human Services budget units with no change	8				8		8
Subtotal	1,028	(1)	8	0	1,035	0	1035
Justice System							
Probation	94	(7)	1		88		88
Sheriff – Court Security	19				19		19
Justice System budget units with no change	1				1		1
Subtotal	114	(7)	1	0	108	0	108
Public Safety							
District Attorney	83		1		84		84
Public Defender	25			(1)	24		24
Sheriff Operations	131				131	1	132
Sheriff Corrections	115		(1)		114		114
Juvenile Hall	75				75		75
Subtotal	429	0	0	(1)	428	1	429
Municipal Countywide							
Ag Commissioner	31	1			32		32
Cooperative Extension	5			(1)	4		4
Commerce, Aviation, & Economic Development	9			1	10		10
Development Services	25	(1)			24		24
Ag Commissioner - Animal Control	18	1			19		19
District Projects	2	(2)			0		0
DPW-Building Division	14		(2)		12		12
Municipal Countywide budget units with no change*	92	1			93		93
Subtotal	196	0	(2)	0	194	0	194
Administrative Support							
Board of Supervisors	10	2			12		12
County Executive Office	14				14		14
Employee Development	2	(1)			1		1
Tax Collector	7	(1)			6		6
Auditor-Controller	25			1	26		26
Registrar of Voters	5			1	6		6
Human Resources	13			0	13		13
DPW-Administration	18				18		18
Administrative Support budget units with no change	133				133		133
Subtotal	227	0	0	2	229	0	229
General Fund Total	***1,994***	***(8)***	***7***	***1***	***1,994***	***1***	***1,995***

Other Funds								
	Child Support	113		(1)		112		112
	DPW-Road Division	60				60		60
	First 5 Merced County	11				11		11
	Medical Assistance Program	21			(4)	17		17
	Other Funds budget units with no change	16				16		16
	Other Funds Total	***221***	***0***	***(1)***	***(4)***	***216***	0	***216***
Enterprise Fund								
	Solid Waste	49			1	50		50
	Castle Airport Development Center	13				13		13
	Countywide Transit	6				6		6
	Enterprise Fund Total	***68***	***0***	***0***	***1***	***69***	0	***69***
Internal Service Fund								
	Administrative Services	46				46		46
	Internal Service Funds budget units with no change	7				7		7
	Internal Service Fund Total	***53***				***53***	0	***53***
	Grand Total	**2,336**	**(8)**	**6**	**(2)**	**2,332**	**1**	**2,333**

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.

BUDGET BY DELIVERY SERVICES

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

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 08/09 PROPOSED APPROP.	FY 08/09 PROPOSED DEPT REVENUE	FY 08/09 PROPOSED CW & FUND BAL FINANCING	FY 08/09 FINAL APPROP.	FY 08/09 FINAL DEPT REVENUE	FY 08/09 FINAL CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES							
	HEALTH & WELFARE TRUST FUND						
40000	HEALTH	17,757,645	15,044,756	(2,712,889)	17,545,067	14,685,378	(2,859,689)
41500	MENTAL HEALTH	27,220,605	27,737,410	516,805	29,210,390	29,627,194	416,804
50000	HUMAN SERVICES AGENCY	77,783,509	75,622,010	(2,161,499)	72,449,320	70,306,654	(2,142,666)
50500	IHSS PUBLIC AUTHORITY	1,867,456	1,551,450	(316,006)	1,867,456	1,555,678	(311,778)
51000	ASSISTANCE TO THE NEEDY	67,474,414	63,390,796	(4,083,618)	67,474,414	63,390,796	(4,083,618)
	GROUP TOTAL	**192,103,629**	**183,346,422**	**(8,757,207)**	**188,546,647**	**179,565,700**	**(8,980,947)**
	OTHER HEALTH/HUMAN SERVICES						
53000	AID TO INDIGENTS	388,158	75,000	(313,158)	388,158	75,000	(313,158)
55000	DEPARTMENT OF WORKFORCE INVESTMENT	4,566,306	4,566,306	0	4,825,314	4,825,314	0
59000	AREA AGENCY ON AGING	1,838,549	1,320,424	(518,125)	1,924,396	1,196,437	(727,959)
	SB 855 REVENUE TRANSFER						
	GROUP TOTAL	**6,793,013**	**5,961,730**	**(831,283)**	**7,137,868**	**6,096,751**	**(1,041,117)**
HEALTH & HUMAN SERVICES TOTAL		**198,896,642**	**189,308,152**	**(9,588,490)**	**195,684,515**	**185,662,451**	**(10,022,064)**
JUSTICE SYSTEM							
	TRIAL COURT FUNDING						
20000	COUNTY COURT OPERATIONS	2,410,000	3,171,478	761,478	2,410,000	3,171,478	761,478
	GROUP TOTAL	**2,410,000**	**3,171,478**	**761,478**	**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	2,283,131	10,600	(2,272,531)	2,283,131	10,600	(2,272,531)
22000	SHERIFF- COURT SECURITY	2,464,313	2,464,313	0	2,388,939	2,388,939	0
23400	PROBATION	10,902,510	5,679,525	(5,222,985)	10,959,409	5,736,424	(5,222,985)
	GROUP TOTAL	**15,749,954**	**8,154,438**	**(7,595,516)**	**15,731,479**	**8,135,963**	**(7,595,516)**
JUSTICE SYSTEM TOTAL		**18,159,954**	**11,325,916**	**(6,834,038)**	**18,141,479**	**11,307,441**	**(6,834,038)**

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

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 08/09 PROPOSED APPROP.	FY 08/09 PROPOSED DEPT REVENUE	FY 08/09 PROPOSED CW & FUND BAL FINANCING	FY 08/09 FINAL APPROP.	FY 08/09 FINAL DEPT REVENUE	FY 08/09 FINAL CW & FUND BAL FINANCING
LOCAL PUBLIC SAFETY FUND							
	CORRECTIONS & DETENTION						
23000	SHERIFF CORRECTIONS	19,890,372	6,275,088	(13,615,284)	20,319,661	6,361,588	(13,958,073)
23300	JUVENILE HALL	9,445,718	2,804,979	(6,640,739)	9,488,433	2,842,994	(6,645,439)
23700	STATE INSTITUTIONS	3,250,000	0	(3,250,000)	3,250,000	0	(3,250,000)
	GROUP TOTAL	**32,586,090**	**9,080,067**	**(23,506,023)**	**33,058,094**	**9,204,582**	**(23,853,512)**
	OTHER PUBLIC SAFETY PROGRAMS						
20400	DISTRICT ATTORNEY	10,540,644	3,754,781	(6,785,863)	11,106,589	3,829,639	(7,276,950)
20600	PUBLIC DEFENDER	4,010,047	832,916	(3,177,131)	4,010,047	832,916	(3,177,131)
22100	SHERIFF	19,938,600	6,803,044	(13,135,556)	20,073,167	7,381,454	(12,691,713)
	GROUP TOTAL	**34,489,291**	**11,390,741**	**(23,098,550)**	**35,189,803**	**12,044,009**	**(23,145,794)**
	PUBLIC SAFETY TOTAL	**67,075,381**	**20,470,808**	**(46,604,573)**	**68,247,897**	**21,248,591**	**(46,999,306)**
MUNICIPAL/COUNTYWIDE SERVICES							
	UNINCORPORATED AREA						
17100	DISTRICT PROJECTS	500,000	0	(500,000)	500,000	0	(500,000)
19700	OPERATING TRANSFERS	1,026,000	0	(1,026,000)	550,000	0	(550,000)
26000	DPW-CREEK PROJECTS DIVISION	261,726	6,000	(255,726)	321,726	6,000	(315,726)
27000	AGRICULTURAL COMMISSIONER	3,338,880	1,973,700	(1,365,180)	3,487,680	2,122,500	(1,365,180)
27100	SPECIAL PEST CONTROL	149,892	150,000	108	149,892	150,000	108
27300	DPW-BUILDING DIVISION	1,483,943	1,334,000	(149,943)	1,483,943	1,334,000	(149,943)
28500	PLANNING AND COMMUNITY DEVELOPMENT	3,286,965	1,189,727	(2,097,238)	3,286,965	1,189,727	(2,097,238)
28700	AGRICULTURAL COMM-ANIMAL CONTROL	1,953,862	619,533	(1,334,329)	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	292,467	0	(292,467)	292,467	0	(292,467)
70100	DPW-SPECIAL RECREATION DIVISION	70,000	0	(70,000)	70,000	0	(70,000)
70200	DPW-PARKS DIVISION	2,136,265	565,140	(1,571,125)	2,211,265	640,140	(1,571,125)
	UNINCORPORATED AREA TOTAL	**14,552,325**	**5,838,100**	**(8,714,225)**	**14,360,125**	**6,061,900**	**(8,298,225)**
	COUNTYWIDE						
18200	COMMERCE AVIATION & ECONOMIC DEVELOPMENT	1,302,793	917,534	(385,259)	1,302,793	917,534	(385,259)
27200	SEALER OF WEIGHTS & MEASURES	630,110	209,100	(421,010)	630,110	209,100	(421,010)
27400	DPW-PROFESSIONAL SERVICES DIVISION	2,833,693	2,833,693	0	2,833,693	2,833,693	0
28000	RECORDER	1,534,634	2,076,100	541,466	1,534,634	2,076,100	541,466
28100	CORONER	1,573,852	23,000	(1,550,852)	1,603,852	53,000	(1,550,852)
28600	LOCAL AGENCY FORMATION COMMISSION	98,200	0	(98,200)	98,200	0	(98,200)
28800	PREDATORY ANIMAL CONTROL	52,000	14,750	(37,250)	52,000	14,750	(37,250)
28900	MERCED COUNTY ASSOCIATION OF GOVERNMENTS	86,456	0	(86,456)	86,456	0	(86,456)
60000	LIBRARY	2,650,204	866,343	(1,783,861)	2,684,789	866,343	(1,818,446)
61000	COOPERATIVE EXTENSION	432,874	54,000	(378,874)	432,874	54,000	(378,874)
70400	ARTS AND CULTURE	5,000	0	(5,000)	5,000	0	(5,000)
	COUNTYWIDE TOTAL	**11,199,816**	**6,994,520**	**(4,205,296)**	**11,264,401**	**7,024,520**	**(4,239,881)**
	MUNICIPAL/COUNTYWIDE TOTAL	**25,752,141**	**12,832,620**	**(12,919,521)**	**25,624,526**	**13,086,420**	**(12,538,106)**

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

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 08/09 PROPOSED APPROP.	FY 08/09 PROPOSED DEPT REVENUE	FY 08/09 PROPOSED CW & FUND BAL FINANCING	FY 08/09 FINAL APPROP.	FY 08/09 FINAL DEPT REVENUE	FY 08/09 FINAL CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE							
	PROPERTY TAX SYSTEM						
11200	ASSESSOR	4,012,379	589,000	(3,423,379)	4,012,379	589,000	(3,423,379)
11300	TAX COLLECTOR	775,329	420,938	(354,391)	775,329	420,938	(354,391)
	PROP TAX ADMIN FEES						
	PROPERTY TAX TOTAL	**4,787,708**	**1,009,938**	**(3,777,770)**	**4,787,708**	**1,009,938**	**(3,777,770)**
	ADMINISTRATIVE SUPPORT						
10000	BOARD OF SUPERVISORS	5,070,070	477	(5,069,593)	4,336,061	477	(4,335,584)
10100	COUNTY EXECUTIVE OFFICE	3,048,998	0	(3,048,998)	3,075,221	0	(3,075,221)
10200	SPECIAL AUDITING	165,000	0	(165,000)	165,000	0	(165,000)
10400	BOARD OF EQUALIZATION	13,700	0	(13,700)	13,700	0	(13,700)
11000	AUDITOR-CONTROLLER	3,960,747	333,500	(3,627,247)	4,047,422	338,000	(3,709,422)
11100	REVENUE AND REIMBURSEMENT	2,225,292	2,299,400	74,108	2,225,292	2,299,400	74,108
11400	TREASURER	974,034	239,115	(734,919)	974,034	239,115	(734,919)
11500	ADMINISTRATIVE SERVICES-SUPPORT SERVICES	2,321,381	963,495	(1,357,886)	2,321,381	963,495	(1,357,886)
12500	COUNTY COUNSEL	2,518,388	473,386	(2,045,002)	2,519,888	473,386	(2,046,502)
13000	HUMAN RESOURCES	2,080,049	11,160	(2,068,889)	2,080,049	11,160	(2,068,889)
13100	EMPLOYEE DEVELOPMENT	337,890	0	(337,890)	337,890	0	(337,890)
14000	REGISTRAR OF VOTERS	753,182	380,000	(373,182)	753,182	380,000	(373,182)
14200	ELECTIONS	795,409	200,500	(594,909)	795,409	200,500	(594,909)
16000	DPW - BUILDING SERVICES DIVISION	2,178,674	472,492	(1,706,182)	2,472,668	472,492	(2,000,176)
16200	TAXES BENEFITS AND ASSESSMENTS	66,200	0	(66,200)	66,200	0	(66,200)
17000	CAPITAL IMPROVEMENT PROGRAM	13,596,000	0	(13,596,000)	12,996,000	0	(12,996,000)
18000	ADVERTISING	307,000	0	(307,000)	307,000	0	(307,000)
19000	RISK MANAGEMENT	1,306,747	594,399	(712,348)	1,314,697	594,399	(720,298)
19200	RETIREMENT ASSOCIATION	4,667,346	4,667,346	0	4,667,346	4,667,346	0
19900	DPW-PUBLIC WORKS ADMINISTRATION	1,791,979	1,557,245	(234,734)	1,791,979	1,557,245	(234,734)
29400	COUNTY CLERK	206,915	205,100	(1,815)	206,915	205,100	(1,815)
71000	INTEREST ON TRANS AND OTHER NOTES	685,000	0	(685,000)	710,000	0	(710,000)
72000	CONTINGENCIES - GENERAL FUND	6,400,000	0	(6,400,000)	6,400,000	0	(6,400,000)
	ADMINISTRATIVE SUPPORT TOTAL	**55,470,001**	**12,397,615**	**(43,072,386)**	**54,577,334**	**12,402,115**	**(42,175,219)**
	MANAGEMENT INFRASTRUCTURE TOTAL	**60,257,709**	**13,407,553**	**(46,850,156)**	**59,365,042**	**13,412,053**	**(45,952,989)**
TOTAL GENERAL FUND BEFORE RESERVES		**370,141,827**	**247,345,049**	**(122,796,778)**	**367,063,459**	**244,716,956**	**(122,346,503)**
CONTRIBUTION TO PAYROLL RESERVE							
GENERAL FUND SUB-TOTAL		**370,141,827**	**247,345,049**	**(122,796,778)**	**367,063,459**	**244,716,956**	**(122,346,503)**
11001	AUDITOR CONTROLLER-COUNTYWIDE REVENUES	0	79,917,872	79,917,872		80,213,809	80,213,809
11300	TAX COLLECTOR-MOTEL TAX	0	411,928	411,928		411,928	411,928
28000	RECORDER-TRANSFER TAX	0	1,500,000	1,500,000		1,500,000	1,500,000
	AVAIL FUND BALANCE		40,966,978	40,966,978		40,220,766	40,220,766
GENERAL FUND		**370,141,827**	**370,141,827**	**0**	**367,063,459**	**367,063,459**	**0**

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

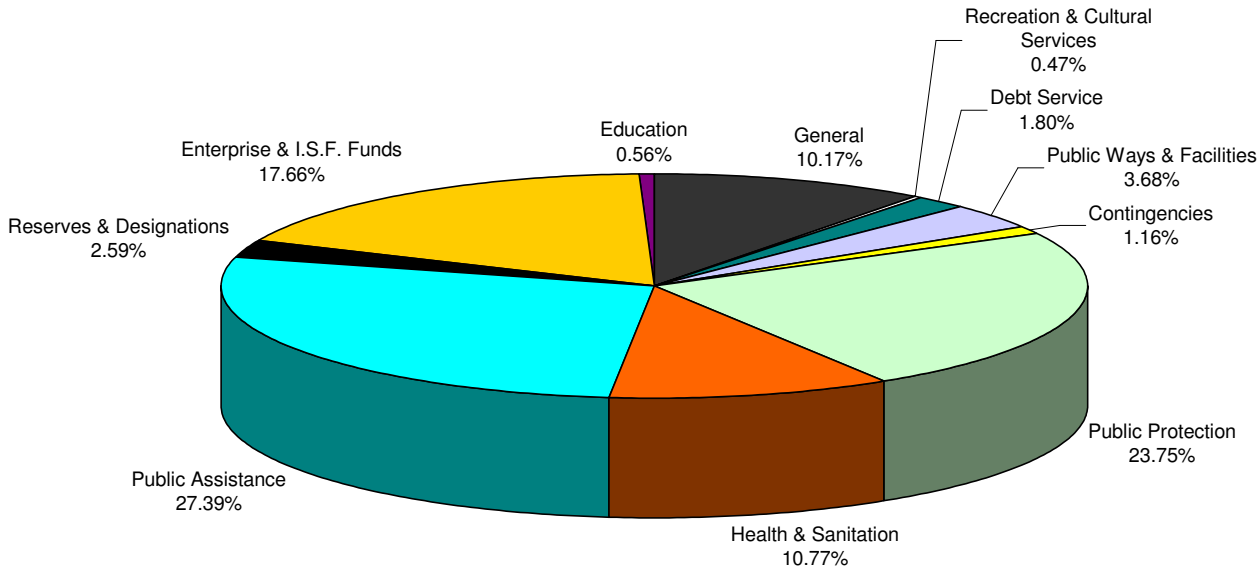
BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 08/09 PROPOSED APPROP.	FY 08/09 PROPOSED DEPT REVENUE	FY 08/09 PROPOSED CW & FUND BAL FINANCING	FY 08/09 FINAL APPROP.	FY 08/09 FINAL DEPT REVENUE	FY 08/09 FINAL CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES - OTHER FUNDS							
	OTHER HEALTH/HUMAN SERVICES						
20100	CHILD SUPPORT SERVICES AGENCY	10,886,774	10,886,774	0	10,926,774	10,926,774	0
40600	FIRST FIVE MERCED COUNTY	7,325,799	4,756,710	(2,569,089)	7,273,007	5,295,291	(1,977,716)
46400	05-06 EMSA SB 2132 PSA & UA FUNDS	0	0	0	690	15,914	15,224
46600	03/04 SCEAP NON COUNTY HOSPITAL	0	0	0	597	853	256
47100	04-05 SCEAP NON-COUNTY HOSP	0	0	0	1,519	21,975	20,456
47200	04-05 SCEAP-OTHER HEALTH SERVICES	0	0	0	17	5,314	5,297
47600	08-09 SCEAP MERCY COMMUNITY	115,621	115,621	0	115,621	115,621	0
47700	08-09 SCEAP PHYSICIAN SERVICES	26,099	26,099	0	26,099	26,099	0
47800	08-09 EMSA SB 2132 HSA FUNDS	132,508	132,508	0	132,508	132,508	0
47900	08-09 EMSA SB2132 PSA & UA Funds	30,136	30,136	0	30,136	30,136	0
49500	MEDICAL ASSISTANCE PROGRAM	5,495,166	5,532,224	37,058	5,293,769	5,356,602	62,833
55100	D W I-WIA-YOUTH	1,287,400	1,287,400	0	1,656,353	1,656,353	0
55200	D W I-WIA ADULTS	199,000	199,000	0	205,546	209,541	3,995
55300	D W I-WIA DISLOCATED WORKERS	136,000	136,000	0	142,546	145,045	2,499
55600	DEPT OF LABOR-EMPLOYMENT & TRAINING	627,000	627,000	0	677,000	678,000	1,000
75000	MEDICAL FACILITY LEASE OPERATIONS	0	220,000	220,000	0	220,000	220,000
	GROUP TOTAL	**26,261,503**	**23,949,472**	**(2,312,031)**	**26,482,182**	**24,836,026**	**(1,646,156)**
	HEALTH & HUMAN SERVICES SUB-TOTAL	**26,261,503**	**23,949,472**	**(2,312,031)**	**26,482,182**	**24,836,026**	**(1,646,156)**
MUNICIPAL/COUNTYWIDE SERVICES - OTHER FUNDS							
	UNINCORPORATED AREA						
25000	FIRE	13,962,865	13,229,995	(732,870)	14,309,405	13,058,595	(1,250,810)
25100	EMERGENCY SERVICES	78,078	77,055	(1,023)	78,078	77,055	(1,023)
28200	AFFORDABLE HOUSING PROGRAM	845,575	843,000	(2,575)	845,575	843,000	(2,575)
28300	EASTSIDE FISH & GAME ASSOCIATION	11,250	5,250	(6,000)	2,250	4,127	1,877
28400	LOS BANOS SPORTSMEN'S ASSOCIATION	9,250	5,250	(4,000)	2,250	2,250	0
30000	DPW-ROAD DIVISION	18,878,488	34,361,241	15,482,753	20,372,776	42,255,362	21,882,586
75300	COUNTYWIDE TRANSIT	11,676,535	11,692,448	15,913	11,961,535	17,446,370	5,484,835
	UNINCORPORATED AREA TOTAL	**45,462,041**	**60,214,239**	**14,752,198**	**47,571,869**	**73,686,759**	**26,114,890**
	COUNTYWIDE						
18100	MERCED COUNTY SPRING FAIR	1,233,402	1,276,300	42,898	1,233,402	1,276,300	42,898
18500	MERCED COUNTY REDEVELOPMENT AGENCY	589,251	589,251	0	589,251	589,251	0
23100	SHERIFF INMATE WELFARE	1,146,681	1,178,027	31,346	1,146,681	1,178,027	31,346
75100	SOLID WASTE	13,466,512	20,152,767	6,686,255	13,470,512	20,242,767	6,772,255
75200	CASTLE AIRPORT DEVELOPMENT CENTER	2,633,894	2,662,508	28,614	2,662,508	5,556,569	2,894,061
75800	CASTLE SEWER AND WATER	408,976	408,976	0	408,976	408,976	0
	COUNTYWIDE TOTAL	**19,478,716**	**26,267,829**	**6,789,113**	**19,511,330**	**29,251,890**	**9,740,560**
	MUNICIPAL/COUNTYWIDE TOTAL	**64,940,757**	**86,482,068**	**21,541,311**	**67,083,199**	**102,938,649**	**35,855,450**

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

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 08/09 PROPOSED APPROP.	FY 08/09 PROPOSED DEPT REVENUE	FY 08/09 PROPOSED CW & FUND BAL FINANCING	FY 08/09 FINAL APPROP.	FY 08/09 FINAL DEPT REVENUE	FY 08/09 FINAL CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE - OTHER FUNDS							
	ADMINISTRATIVE SUPPORT						
16900	CAP PROJECT - COURTS BUILDING RESTORE	0	0	0	100,000	1,132,329	1,032,329
17200	CAP PROJECT - CORRECTIONAL FACILITY	0	0	0	0	405,000	405,000
17300	CAP PROJECT - MENTAL HEALTH FACILITY	0	258,924	258,924	0	631,914	631,914
17400	CAP PROJECT - JUSTICE FACILITY	0	0	0	0	891,574	891,574
17700	CAP PROJECT - EMERGENCY OPERATIONS CENTER	0	0	0	0	730,000	730,000
17900	CAP PROJECT - ANIMAL CONTROL FACILITY	0	0	0	0	3,369,761	3,369,761
70800	DEBT SERVICE - JUVENILE JUSTICE	996,078	996,078	0	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	667,282	667,282	0	0	0	0
71300	DEBT SERVICE - JUSTICE FACILITY	0	0	0	667,282	667,282	0
71500	DEBT SERVICE - DAIRY LOAN	1,127,981	1,409,180	281,199	1,127,981	1,409,180	281,199
71900	DEBT SERVICE - PENSION OBLIGATION BOND	6,272,065	0	(6,272,065)	6,272,065	0	(6,272,065)
	ADMINISTRATIVE SUPPORT TOTAL	**9,258,916**	**3,526,924**	**(5,731,992)**	**9,358,916**	**10,428,578**	**1,069,662**
	MANAGEMENT INFRASTRUCTURE TOTAL	**9,258,916**	**3,526,924**	**(5,731,992)**	**9,358,916**	**10,428,578**	**1,069,662**
OTHER FUNDS TOTAL		**100,461,176**	**113,958,464**	**13,497,288**	**102,924,297**	**138,203,253**	**35,278,956**
ALL FUNDS - TOTAL BUDGET		**470,603,003**	**484,100,291**	**13,497,288**	**469,987,756**	**505,266,712**	**35,278,956**
75500	FLEET MANAGEMENT SERVICE	4,187,223	4,541,036	353,813	4,625,169	4,625,169	0
75600	DEPARTMENT OF ADMINISTRATIVE SERVICES	10,109,569	9,760,668	(348,901)	10,109,569	9,760,668	(348,901)
75900	INSURANCE POOL	47,172,124	42,750,733	(4,421,391)	47,377,124	42,750,733	(4,626,391)
	TOTAL ISF FUNDS	**61,468,916**	**57,052,437**	**(4,416,479)**	**62,111,862**	**57,136,570**	**(4,975,292)**
GRAND TOTAL INCLUDING ISF FUNDS		**532,071,919**	**541,152,728**	**9,080,809**	**532,099,618**	**562,403,282**	**30,303,664**

MERCED COUNTY BUDGETARY GRAPHS

COUNTY OF MERCED BUDGET
2008-2009



TOTAL REQUIREMENTS BY COUNTY FUNCTION:

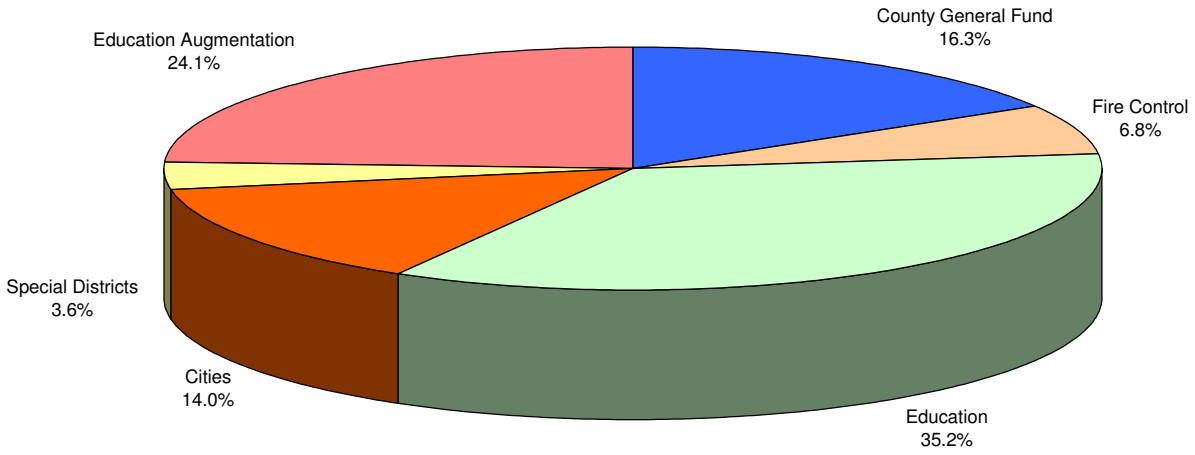
General	$56,323,573
Public Protection	131,482,642
Public Ways & Facilities	20,372,776
Health & Sanitation	59,629,420
Public Assistance	151,610,503
Education	3,117,663
Recreation & Cultural Services	2,578,732
Debt Service	9,968,916
Reserves & Designations	14,338,925
Contingencies	6,400,000
Subtotal	$455,823,150
Enterprise & I.S.F. Funds	97,777,991 [1]
Total	$553,601,141

TO BE FINANCED BY: FUND BALANCE & REVENUE AVAILABLE:

Non-Enterprise Funds	$372,819,197
Enterprise & I.S.F. Funds	97,777,991
Subtotal	$470,597,188
Taxes	83,003,953
Total	$553,601,141

[1] Includes Accruals for Depreciation and Amortization $ 6,862,945

YOUR PROPERTY TAX DOLLARS
2008-2009



PROPERTY TAX DISTRIBUTION

County General Fund	$32,068,457
Fire Control	13,339,888
Education	69,242,407
Cities	27,475,726
Special Districts	7,123,070
Cities & County Property Tax Transfer	47,263,605
Total	$196,513,153

THIS CHART IS BASED UPON THE ASSESSOR'S OFFICIAL ASSESSMENT ROLL OF JANUARY 1, 2008 AND DOES NOT INCLUDE ROLL CHANGES, CORRECTIONS AND ADDITIONAL ASSESSMENTS PROCESSED THROUGHOUT THE YEAR.

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

THE CITIES AND COUNTY TRANSFER IS FOR VEHICLE LICENSE FEES AND SALES TAX REVENUES REALLOCATED TO BACKFILL STATE ALLOCATIONS.

ORGANIZATIONAL STRUCTURE

DIRECTORY OF COUNTY OFFICIALS

Elected

Board of Supervisors

District One ..... **John Pedrozo**
District Two ..... **Kathleen M. Crookham**
District Three ..... **Michael G. Nelson**
District Four ..... **Deidre F. Kelsey**
District Five ..... **Jerry O'Banion**

Judges of the Superior Court

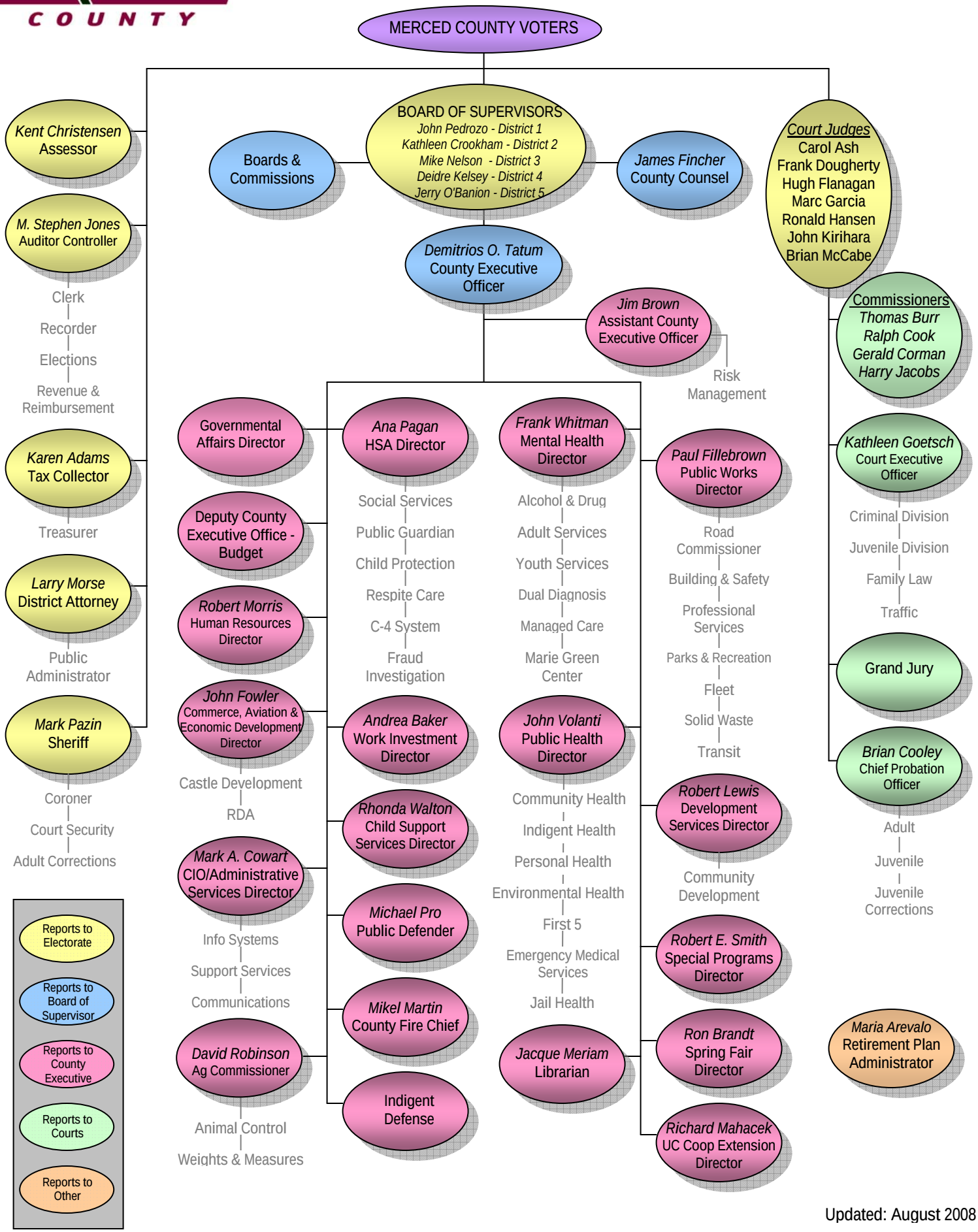
Presiding Judge ..... **John D. Kirihara**
..... **Frank Dougherty**
..... **Hugh M. Flanagan**
..... **Ronald W. Hansen**
..... **Brian McCabe**
..... **Marc A. Garcia**
..... **Carol Ash**

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 ..... **Mark A Cowart**
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 ..... **Michael L Pro**
Public Health Director ..... **John Volanti**
Public Works Director-Road Commissioner ..... **Paul A. Fillebrown**
Workforce Investment Director ..... **Andrea T. Baker**

ORGANIZATIONAL CHART

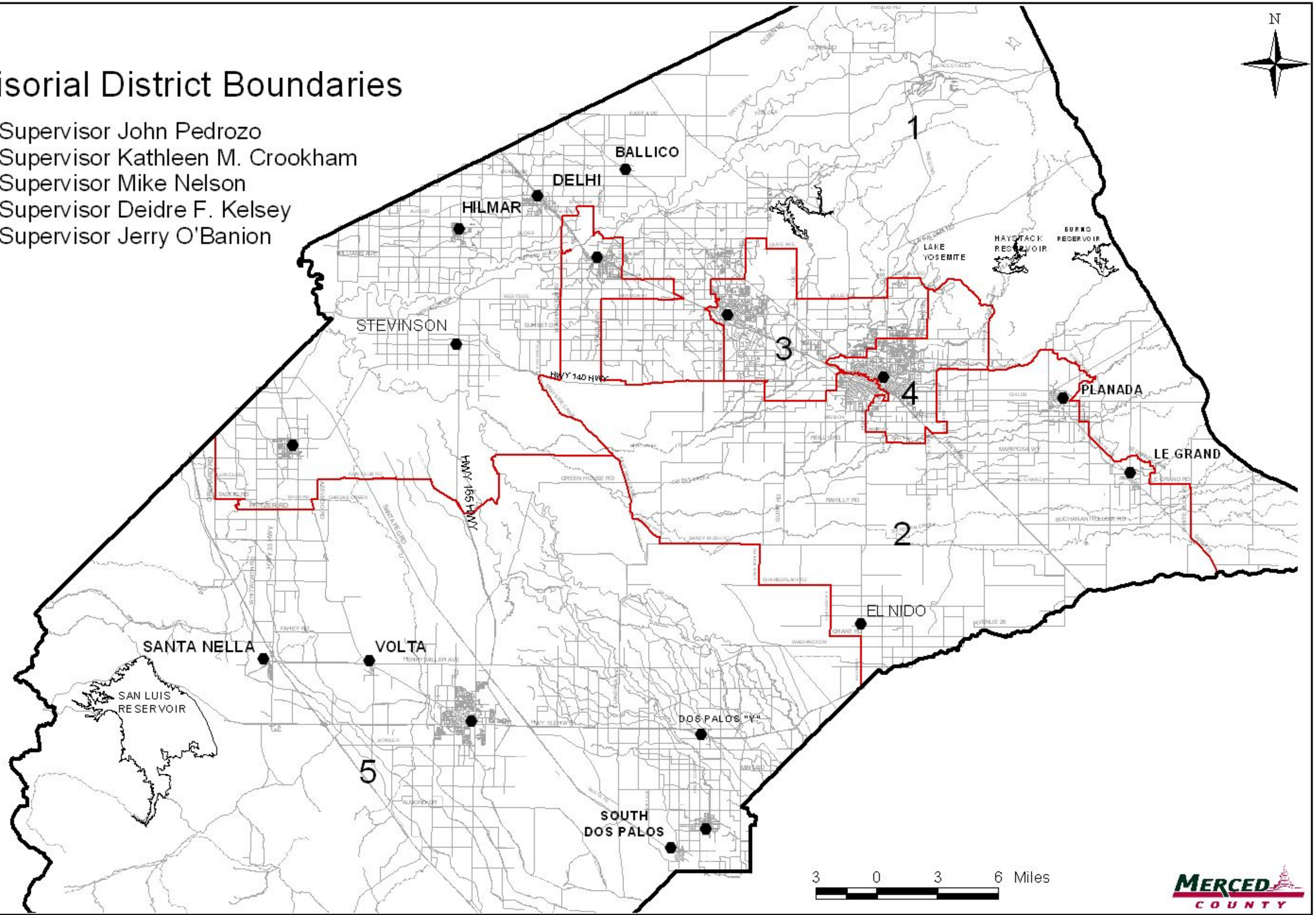


Updated: August 2008

COUNTY PROFILE AND DISTRICT MAP

Supervisorial District Boundaries

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



Profile

Form of Government

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

Board of Supervisors

Merced County is governed by a five member Board of Supervisors (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.

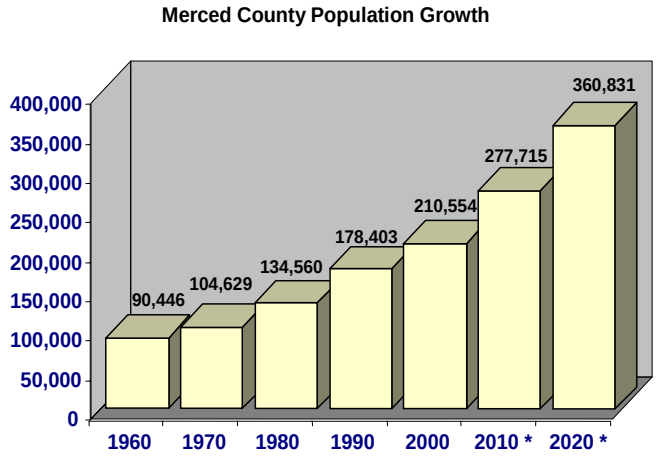
District	*Supervisor*	*Year Term Expires*
One	John Pedrozo	2008
Two	Kathleen M. Crookham	2008
Three	Mike Nelson	2010
Four	Deidre F. Kelsey	2008
Five	Jerry O'Banion	2010

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

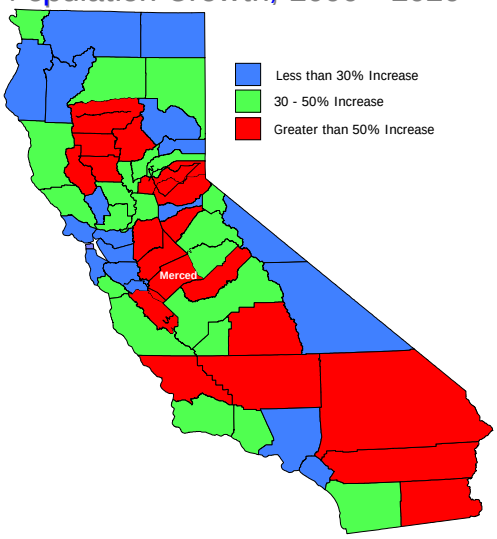
Merced County is located in the heart of California's Central Valley, the agricultural hub of the state. The County's abundant flat land and nearby sources of water support the local agricultural economy. The County geography spans from the coastal ranges to the foothills of the Sierra Nevada, and occupies 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

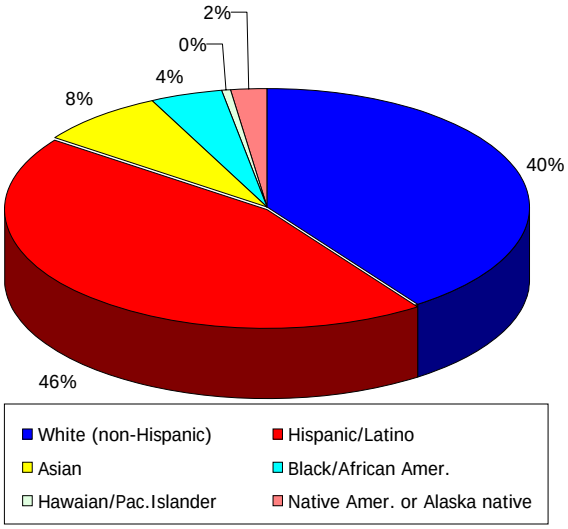
Merced County's population is very diverse.

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.

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
Final

County Funds (1)	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2008 (2)	Cancellation Of Prior Year Reserves/ Designations (3)	Estimated Additional Financing Sources (4)	Total Available Financing (5)	Estimated Financing Uses (6)	Provisions For Reserves And/Or Designations New or Incr. (7)	Total Financing Requirements (8)
General	47,720,766	0	326,842,693	374,563,459	367,063,459	7,500,000	374,563,459
Road	(21,882,586)	0	42,255,362	20,372,776	20,372,776	0	20,372,776
Affordable Housing Program	106,381	0	843,000	949,381	845,575	103,806	949,381
Child Support Services	255,559	0	10,926,774	11,182,333	10,926,774	255,559	11,182,333
Sheriff Inmate Welfare	339,420	0	1,178,027	1,517,447	1,146,681	370,766	1,517,447
Merced County Redevelopment Agency	0	0	589,251	589,251	589,251	0	589,251
First 5 Merced County	(15,843)	1,993,559	5,295,291	7,273,007	7,273,007	0	7,273,007
Spring Fair	(1,025)	0	1,276,300	1,275,275	1,233,402	41,873	1,275,275
Fish and Game	(1,877)	0	6,377	4,500	4,500	0	4,500
Medical Assistance Program	308,060	0	5,356,602	5,664,662	5,293,769	370,893	5,664,662
SCEAP	(41,233)	0	348,420	307,187	307,187	0	307,187
Workforce Investment	(7,494)	0	2,688,939	2,681,445	2,681,445	0	2,681,445
Debt Service	6,004,222	1,724,906	3,268,000	10,997,128	9,258,916	1,738,212	10,997,128
Capital Projects	(5,762,666)	259,972	7,160,578	1,657,884	100,000	1,557,884	1,657,884
Fire Control	3,651,765	0	13,135,650	16,787,415	14,387,483	2,399,932	16,787,415
Grand Total	30,673,449	3,978,437	421,171,264	455,823,150	441,484,225	14,338,925	455,823,150

Appropriation Limit	$	567,149,477
Appropriation Subject to Limitation	$	138,608,589

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
Final

County Funds (1)	Fund Balance (Per Auditor) As Of June 30, 2008 Actual (2)	Less: Fund Balance - Reserved/Designated June 30			Fund Balance Unreserved/ Undesignated June 30, 2008 Actual (6)
		Encumbrances (3)	General And Other Reserves (4)	Designations (5)	
General	105,598,450	31,853,993	26,023,691		47,720,766
Road	1,330,215	22,585,058	627,743		(21,882,586)
Affordable Housing Program	168,748	62,367	0		106,381
Child Support Services Agency	262,434	6,575	300		255,559
Sheriff Inmate Welfare	569,412	175,593	54,399		339,420
Merced County Redevelopment Agency	250,011	250,011	0		0
First 5 Merced County	9,648,602	3,415,291	6,249,154		(15,843)
Spring Fair	27,242	27,967	300		(1,025)
Fish and Game	20,631	22,508	0		(1,877)
Medical Assistance Program	309,165	1,105	0		308,060
SCEAP	141,741	182,974	0		(41,233)
Workforce Investment	6	7,500	0		(7,494)
Debt Service	13,988,702	0	7,984,480		6,004,222
Capital Projects	8,854,496	14,196,279	420,883		(5,762,666)
Fire Control	12,014,710	3,647,289	4,715,656		3,651,765
Grand Total	153,184,565	76,434,510	46,076,606	0	30,673,449

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
Final

Description (1)	Reserves/ Designations Balance As Of June 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	2,240,064					2,240,064	
Reserve for imprest cash	9,409					9,409	
Reserve for inventories	118,116					118,116	
Reserve for Capital Projects	5,000,000			7,500,000	7,500,000	12,500,000	
General Fund Total	26,023,691			7,500,000	7,500,000	33,523,691	1010
Road Fund							
Reserve for imprest cash	50					50	
Reserve for inventories	627,693					627,693	
Road Fund Total	627,743					627,743	1020
Affordable Housing Program							
General Reserve				103,806	103,806	103,806	
Affordable Housing Program Total				103,806	103,806	103,806	1060
Child Support Services							
Reserve for imprest cash	300					300	
General reserve				255,559	255,559	255,559	
Child Support Services Total	300			255,559	255,559	255,859	1075
Sheriff Inmate Welfare Fund							
Reserve for inventory	54,399					54,399	
General reserve				370,766	370,766	370,766	
Sheriff Inmate Welfare Total	54,399			370,766	370,766	425,165	1240
First 5 Merced County Fund							
General reserve	6,249,154	1,993,559	1,993,559			4,255,595	
First 5 Merced County Total	6,249,154	1,993,559	1,993,559			4,255,595	1500
Spring Fair Fund							
Reserve for imprest cash	300					300	
General reserve				41,873	41,873	41,873	
Spring Fair Total	300			41,873	41,873	42,173	1505
Medical Assistance Program							
General Reserve				370,893	370,893	370,893	
Medical Assistance Program Total				370,893	370,893	370,893	1515
Debt Service Funds							
General reserve	7,984,480	1,724,906	1,724,906	1,738,212	1,738,212	7,997,786	
Debt Service Total	7,984,480	1,724,906	1,724,906	1,738,212	1,738,212	7,997,786	1795-1807
Capital Projects Funds							
General reserve	420,883	259,972	259,972	1,557,884	1,557,884	1,718,795	1794,
Capital Projects Total	420,883	259,972	259,972	1,557,884	1,557,884	1,718,795	1808-1816
Fire Control Fund							
General Reserve	2,150,000			1,000,000	1,000,000	3,150,000	
Equipment Reserve	1,065,656			149,932	149,932	1,215,588	
Facilities Reserve	1,500,000			1,250,000	1,250,000	2,750,000	
Fire Control Total	4,715,656			2,399,932	2,399,932	7,115,588	1320
Grand Total	46,076,606	3,978,437	3,978,437	14,338,925	14,338,925	56,437,094	

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 2008-2009

County Budget Form
Schedule 4
Final

Description (1)		Actual 2006-2007 (2)	Actual 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	43,808,101	43,014,048	42,006,745
Current Unsecured Property Tax		2,280,246	2,482,988	2,405,319	2,405,319
Taxes - Other Than Current Property		41,159,146	39,416,010	37,841,889	38,591,889
Licenses and Permits		4,374,942	4,367,348	4,697,440	5,187,584
Fines, Forfeitures, and Penalties		10,582,082	5,301,565	5,314,540	10,682,878
Use of Money and Property		10,773,889	11,214,912	8,483,423	9,212,540
Aid From Other Governmental Agencies		220,335,872	221,766,800	258,998,797	265,548,790
Charges For Current Services		35,536,550	31,827,765	40,247,188	39,393,790
Other Revenues		30,523,320	13,234,876	6,993,970	8,141,729
Cancellation of Reserves				1,964,858	3,978,437
Grand Total		396,159,985	373,420,365	409,961,472	425,149,701
Summarization By Fund					
General	1010	303,379,820	306,994,839	329,174,849	326,842,693
Road	1020	17,710,543	16,516,198	34,361,241	42,255,362
Affordable Housing Program	1060	921,404	1,340,544	843,000	843,000
Child Support Services Agency	1075	9,097,147	8,401,257	10,886,774	10,926,774
Sheriff Inmate Welfare	1240	963,264	924,333	1,178,027	1,178,027
Merced County Redevelopment Agency	1400	0	51,037	589,251	589,251
First 5 Merced County	1500	5,103,944	5,458,738	4,756,710	7,288,850
Spring Fair	1505	1,008,691	1,056,915	1,276,300	1,276,300
Fish and Game	1510	14,680	7,914	10,500	6,377
Medical Assistance Program	1515	5,061,870	5,543,963	5,532,224	5,356,602
SCEAP	1520-39, 1600-22	386,366	368,593	304,364	348,420
Workforce Investment	1580-85	2,235,521	1,568,697	2,249,400	2,688,939
Debt Service	1795-1807	11,553,665	9,070,630	5,232,858	4,992,906
Capital Projects	1794, 1808-16	23,357,758	515,838	258,924	7,420,550
Fire Control	1320	15,365,312	15,600,869	13,307,050	13,135,650
Grand Total		396,159,985	373,420,365	409,961,472	425,149,701

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)	ACTUAL 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	31,313,638	31,855,473	30,845,170	
	11,682,710	12,447,218	11,098,575	11,101,575	1320
	0	47,245	60,000	60,000	1400
91020 PROPERTY-TAXES-CURRENT UNSECURED	1,638,437	1,795,187	1,789,600	1,789,600	
	641,809	685,244	609,719	609,719	1320
	0	2,557	6,000	6,000	1400
91034 PROP TAX IN LIEW OF VEH LIC FEES	25,286,270	28,203,632	26,802,110	27,402,110	
91035 IN LIEU LOCAL SALES & USE TAX REV	2,020,592	1,657,618	1,023,101	1,223,101	
91036 PROPERTY TAX SWAP FOR POPULATION	0	127,122	0	0	
91040 PROPERTY-TAXES-PRIOR UNSECURED	9,477	86,351	86,500	86,500	
	3,984	36,446	13,000	13,000	1320
91060 SALES AND USE TAX	5,161,979	5,230,273	5,077,950	4,577,950	
91062 SALES & USE TAX-LOCAL TRANS FUNDS	1,944,040	798,479	800,000	800,000	1020
91092 OTHER TAXES-TRANSFER TAX	1,194,781	846,348	1,500,000	1,500,000	
91093 OTHER TAXES-MOTEL TAX	422,233	383,999	411,928	411,928	
91097 OTHER TAXES-SUPPLEMENTAL TAXES	4,135,780	1,606,811	1,701,500	2,151,500	
	980,010	438,931	425,000	425,000	1320
	0	0	800	800	1400
TOTAL	84,033,330	85,707,099	83,261,256	83,003,953	
92000 LICENSES AND PERMITS					
92100 ANIMAL LICENSES	75,092	73,506	100,000	100,000	
92120 CONSTRUCTION PERMITS	1,406,926	1,136,683	1,396,000	1,396,000	
	61,671	46,720	60,000	60,000	1020
92140 ZONING PERMITS	40,073	44,196	67,158	67,158	

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)	ACTUAL 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					
92150 FRANCHISES	1,567,915	1,682,834	1,605,221	1,655,221	
92151 FRANCHISES-SOLID WASTE	478,489	579,998	635,838	635,838	
92160 OTHER LICENSES & PERMITS	458,518	502,313	516,216	551,360	
	49,840	41,711	48,000	48,000	1020
92161 ADMINISTRATIVE PERMITS	30,766	33,232	37,007	37,007	
92162 MARRIAGE LICENSES	84,757	123,052	106,000	106,000	
92163 OTHER LICENSES & PERMITS-SHERIFF	47,647	35,025	40,000	40,000	
92164 OTHER LIC & PERMITS-DANCE PERMITS	1,350	1,050	1,000	1,000	
92167 LIVE SCAN-DOJ PROCESSING	71,898	67,028	85,000	85,000	
92580 STATE-OTHER	0	0	0	405,000	1810
TOTAL	4,374,942	4,367,348	4,697,440	5,187,584	
93000 FINES FORFEITS AND PENALTIES					
93100 FINES FORFEITS AND PENALTIES	128,505	172,463	158,200	188,200	
93101 FORFEITED PROPERTY-NARCOTIC CASES	30,770	62,000	30,000	30,000	
93170 VEHICLE CODE FINES	2,824,425	3,048,295	2,800,000	2,800,000	
93173 VEHICLE CODE FINES-CITATIONS	27,440	16,816	22,500	22,500	
93174 VEHICLE CODE FINES-REGISTRATION	45,443	85,666	0	46,126	
93180 OTHER COURT FINES	169,370	259,155	254,458	259,458	
	13,264	6,690	10,000	5,877	1510
	559,256	613,198	673,000	973,000	1515
93181 COUNTY SHARE-CITY FINES	102,659	88,951	83,600	83,600	
93185 COURTS CONSTRUCTION ASSESSMENTS	400,000	400,000	400,000	400,000	
	403,581	250,000	357,282	357,282	1802
	250,000	550,000	0	891,574	1812

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)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2008-2009 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
93000 FINES FORFEITS AND PENALTIES					
93187 COURTS CIVIL ASSESSMENTS	310,000	310,000	310,000	310,000	1802
93190 FORFEITURES & PENALTIES	34,300	519	0	0	
93200 PENALTY & COST ON DELINQUENT TAXES	343,069	268,613	215,500	215,500	
93201 PENALTY AND COST - TEETER	4,740,000	0	0	0	
93202 PROPERTY TAX REDEMPTION FEE	0	39,340	0	0	
93300 TOBACCO JUDGEMENTS	0	870,141-	0	0	1814
93310 PROCEEDS FROM TOBACCO JUDGEMENT	0	0	0	730,000	1808
	200,000	0	0	1,072,329	1815
93320 TOBACCO SECURITIZATION	0	0	0	2,297,432	1815
TOTAL	10,582,082	5,301,565	5,314,540	10,682,878	
94000 USE OF MONEY AND PROPERTY					
94200 INTEREST	6,664,541	7,014,189	5,662,575	6,162,575	
	134,815	91,253	130,000	130,000	1020
	11,486	7,586	3,000	3,000	1060
	44,968	51,363	35,000	35,000	1075
	19,714	18,410	12,000	12,000	1240
	414,630	561,233	375,000	375,000	1320
	0	657	10	10	1400
	591,289	490,640	125,000	361,580	1500
	2,342	2,080	2,000	2,000	1505
	1,416	1,224	500	500	1510
	28,569	11,713	15,000	6,000	1515
	0	989	0	690	1526
	0	26	0	26	1527

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)	ACTUAL 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					
	0	1,150	0	650	1528
	0	271	0	171	1529
	657	3	0	0	1531
	575	23	0	0	1532
	4,692	0	0	0	1533
	1,121	0	0	0	1534
	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	44	0	0	1610
	1	173	0	0	1617
	1,795	332	0	0	1618
	436	75	0	0	1619
	2,637	2,762	0	0	1796
	234	381	0	0	1797
	448,836	494,578	0	0	1799
	1,391	1,940	0	0	1802
	620,872	581,137	525,000	525,000	1804
	105,808	0	0	0	1807

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)	ACTUAL 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					
	57,826	237,639	0	0	1810
	31,019	26,144	0	0	1811
	39,624	3,475	0	0	1812
	9,137	7,978	0	0	1813
	37,514	31,681	0	0	1814
	63,850	202,568	0	0	1815
	14,931	14,280	0	0	1816
94203 INTEREST & INV. INCOME-TOBACCO	33,449	3,368	2,800	2,800	
94210 RENTS & CONCESSIONS	188,142	252,378	250,132	250,132	
	650	150	0	0	1020
	0	0	1	1	1320
	0	0	3,600	3,600	1500
	119,656	118,272	121,900	121,900	1505
94211 INTERIM RENTALS	0	15,512	8,756	8,756	
	259,808	268,215	277,900	277,900	1505
94212 OTHER CONCESSIONS	12,525	0	0	0	
	339,417	320,400	426,056	426,056	1240
	338,304	302,535	367,000	367,000	1505
94213 RENTS-TOWER	46,514	38,680	64,200	64,200	
94216 HYDRO PLANT COMMISSION	78,972	37,405	75,000	75,000	
TOTAL	10,773,889	11,214,912	8,483,423	9,212,540	
95000 AID FROM OTHER GOVT AGENCIES					
95100 STATE OTHER	0	0	20,000	20,000	
95251 ADMINISTRATION & ENGINEERING	20,004	16,670	20,000	20,000	1020

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)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2008-2009 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
95000 AID FROM OTHER GOVT AGENCIES					
95252 2104 - 20% SELECT SYSTEM	2,250,097	1,857,670	2,244,000	2,244,000	1020
95254 2106 - HIGHWAY USERS TAX	587,273	486,149	711,500	711,500	1020
95256 SEC 2105-PROP III	1,853,726	1,518,122	1,757,000	1,757,000	1020
95257 WASHED STATE MATCHING FUNDS	0	100,000	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	7,851,127	7,788,005	7,788,005	
	2,774,430	2,731,870	2,789,469	2,789,469	1515
95280 STATE-OTHER	23,980	238,353	344,000	344,000	
	0	312,214	0	0	1810
95281 STATE AID-PUBLIC SAFETY SERVICE	12,785,377	12,582,202	12,359,200	12,359,200	
95300 STATE-PUBLIC ASSISTANCE ADMIN	14,318,340	13,233,244	15,983,323	15,138,607	
95310 STATE-AID FOR PUBLIC ASSISTANCE	26,190,298	18,439,926	9,900,111	9,900,111	
95311 STATE AID-CHILD DEVELOPMENT	17,192	92,671	119,410	119,410	
95313 STATE AID-CHILD ABUSE & NEGLECT	68,235	89,595	94,409	94,409	
95314 STATE AID-MENTAL HEALTH PROP 36	1,287,695	847,834	652,923	652,923	
95315 STATE AID-MENTAL HLTH PROP 36 OTP	3,132	197,034	119,291	119,291	
95321 PUBLIC ASSISTANCE-REALIGNMENT	9,420,006	10,217,216	10,136,617	10,136,617	
95322 MENTAL HEALTH-REALIGNMENT	7,418,933	5,629,941	7,242,550	8,367,520	
95323 HEALTH REALIGNMENT	1,334,714	1,377,162	1,402,111	1,402,111	
	1,011,182	1,040,962	1,057,733	1,057,733	1515
95330 STATE HEALTH ADMINISTRATION	541,010	1,962,608	1,050,281	1,050,281	
95334 HEALTH-ATS	15,144	10,953	15,600	15,600	
95340 STATE AID FOR CRIPPLED CHILDREN	33,163	169,140	271,740	271,740	
95360 STATE AID FOR MENTAL HEALTH	324,927	495,931	454,576	454,576	

COUNTY OF MERCED

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

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95000 AID FROM OTHER GOVT AGENCIES					
95361 STATE AID FOR DRUG COURT	511,332	413,991	531,163	531,163	
95362 STATE AID MHSA-PROP 63	1,989,843	1,993,525	4,329,341	5,054,823	
95363 STATE AID FOR MH-MHSA PLANNING	0	67,875	1,313,950	1,333,950	
95366 STATE AID FOR MH-PERINATAL	208,754	208,754	186,151	186,151	
95367 STATE AID FOR MH-ALCOHOL AND DRUG	50,875	107,065	49,565	49,565	
95368 STATE AID FOR MH-REHAB PROGRAM	0	94,855	0	0	
95370 STATE AID FOR TUBERCULOSIS CONTROL	21,662	15,399	13,000	13,000	
95380 STATE OTHER AID FOR HEALTH	154,283	192,684	140,772	240,772	
95381 STATE MCH & CIA PROJECTS	1,015,907	655,571	685,209	685,209	
95383 STATE MANAGED CARE	2,376,093	2,445,413	2,445,412	2,445,412	
95384 STATE COMPREHENSIVE HEALTH PLAN	0	0	57,720	57,720	
95386 STATE CHILD HEALTH & DISABILITY	322,714	703,963	477,600	477,600	
95388 STATE PROP 10 TOB TAX	257,711	446,430	479,178	479,178	
	4,512,529	4,963,108	4,628,110	4,930,111	1500
	0	223,172	400,400	400,400	1515
95389 STATE PROP 99	198,188	51,990	155,000	155,000	
	49,364	28,105	71,622	30,000	1515
	0	79,570	0	15,224	1526
	0	4,270	0	256	1527
	0	109,900	0	20,456	1528
	0	24,870	0	5,143	1529
	135,780	27,154	0	0	1531
	56,500	11,297	0	0	1532
	10,984	0	0	0	1533

COUNTY OF MERCED

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

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95000 AID FROM OTHER GOVT AGENCIES					
	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
	0	87,312	0	0	1610
	0	5,122	0	0	1617
	120,879	10,992	0	0	1618
	27,357	2,481	0	0	1619
95390 STATE AID FOR AGRICULTURE	1,563,604	1,696,996	1,617,050	1,765,850	
95400 STATE AID FOR CIVIL DEFENSE	0	0	77,055	77,055	1320
95410 STATE AID FOR CONSTRUCTION	43,549	0	0	0	
	131,729	58,230	755,042	755,042	1020
	54,266	2,000	165,000	165,000	1505
	3,242,245	0	0	0	1812
95413 STATE AID FOR DESIGN TCRP/RIP	132,956	34,835	6,028,384	6,096,384	1020
95416 STATE AID-GRANTS & PROP 1 B	0	0	0	5,510,881	1020
95430 STATE AID FOR COUNTY FAIRS	150,000	190,000	170,000	170,000	1505
95450 STATE AID FOR VETERANS AFFAIRS	40,747	42,636	36,000	36,000	
95460 STATE HOMEOWNERS PROP TAX RELIEF	382,839	357,184	337,231	361,231	
	157,453	146,166	149,580	146,580	1320

COUNTY OF MERCED

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

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95000 AID FROM OTHER GOVT AGENCIES					
	0	578	0	0	1400
95470 STATE-OPEN SPACE SUBVENTION	1,416,936	1,429,352	1,429,652	1,429,652	
95474 STATE-HOMICIDE TRIALS	0	612,339	0	0	
95485 STATE AID INS FRAUD	128,713	189,483	188,992	236,372	
95490 STATE OTHER	8,109,274	10,049,786	12,479,073	12,951,994	
	5,370	0	0	0	1075
	0	0	150	235,720	1320
	0	143,860	0	0	1515
	1,322,115	1,023,154	1,287,400	1,656,353	1581
	580,608	90,965	199,000	209,541	1582
	314,560	92,272	136,000	145,045	1583
	18,133	0	0	1,000	1584
95491 STATE EXTRADITION REIMBURSEMENT	5,024	0	12,000	12,000	
95492 STATE C.O.P.S. FUNDING	1,082,688	1,447,745	1,062,744	1,062,744	
95493 STATE GAS TAX REFUND	2,946	2,287	5,000	5,000	1020
95494 STATE-AB 2928	2,941,690	0	1,400,000	3,214,978	1020
95495 STATE CHILD SUPPORT	3,065,968	2,839,091	3,689,263	3,702,863	1075
95496 STATE OES/OCJP GRANT FUNDS	638,606	764,027	743,806	721,284	
95498 STATE MANDATED COSTS	1,080,499	249,487	717,175	717,175	
	142	0	0	0	1320
95500 FEDERAL PUBLIC ASSISTANCE ADMIN	41,559,803	47,022,417	52,207,043	47,771,047	
95510 FEDERAL AID FOR PUBLIC ASSISTANCE	30,105,423	34,750,733	49,519,190	49,519,190	
95530 FEDERAL AID FOR CONSTRUCTION	1,813,034	1,803,699	1,199,675	1,199,675	1020
95532 FEDERAL AID FOR DESIGN TEA/21	531,823	2,913,602	2,945,382	2,945,382	1020

COUNTY OF MERCED

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

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95000 AID FROM OTHER GOVT AGENCIES					
95533 FEDERAL AID FOR CONSTRUCTION-UC	95,288	174,247	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	14,475	0	0	
95560 FEDERAL GRAZING FEES	411	433	600	600	
95581 FEDERAL HEALTH ADMIN	357,470	285,755	588,905	511,775	
95582 SAMHSA GRANT	796,220	843,594	864,545	864,545	
95583 MENTAL HEALTH FEDERAL	58,230	85,170	199,544	199,544	
95591 FEDERAL IN-LIEU TAX-WILDLIFE REF	41,499	45,138	39,500	45,000	
	11,177	12,157	10,000	10,000	1320
95592 FEDERAL IN-LIEU ENTITLEMENT LAND	50,847	0	50,000	50,000	
95600 FEDERAL OTHER	7,068,473	7,721,812	6,708,852	7,062,468	
	847,718	1,215,635	800,000	800,000	1060
	1,152,291	815,825	0	0	1320
	0	362,306	627,000	677,000	1584
95604 FEDERAL FAMILY SUPPORT	5,970,560	5,510,583	7,161,511	7,187,911	1075
95609 STP REPLACEMENT-DIRECT	0	526,686	526,686	526,686	1020
95610 STP REPLACEMENT-MCAG	0	546,242	546,242	1,046,504	1020
95611 SPOUSAL ABUSE PROSECUTION PROGRAM	56,501	71,456	66,523	66,523	
95630 OTHER GOVERNMENTAL AGENCIES	616,655	694,143	704,989	704,989	
	78,403	414,757	7,011,000	7,011,000	1020
TOTAL	220,335,872	221,766,800	258,998,797	265,548,790	
96000 CHARGES FOR CURRENT SERVICES					
96600 CHARGES FOR CURRENT SERVICES	30,676	48,153	26,446	26,446	
	28,262	117,323	40,000	40,000	1060

COUNTY OF MERCED

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

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96000 CHARGES FOR CURRENT SERVICES					
	22,283	24,894	21,170	21,170	1320
96601 ENTERPRISE ZONE VOUCHERING	35,320	39,680	100,000	100,000	
96603 CHARGES FOR CURRENT SERVICES-OTHER	1,858	5,349	10,000	30,000	
96621 IMPACT FEES	385,589	102,583	0	1,396	
	85,994	1,181,470	885,000	885,000	1020
	1,299,017	0	0	0	1813
96622 PARKLAND DEDICATION FEES	58,360	89,013	0	75,000	
96640 ASSESSMENT & TAX COLLECTION FEES	85,224	98,320	80,000	80,000	
96642 TAX ADMIN FEES-CITIES/DISTRICTS	948,410	418,421	471,427	471,427	
96643 TAX ADMIN FEES-SUPPLEMENTAL TAXES	819,352	441,384	332,165	282,165	
96645 AB 719 TAX ADMIN PROGRAM	420,838	258,093	0	0	
96646 AUCTION FEE REIMBURSEMENT	802	466	36,225	36,225	
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	2,850	20,000	20,000	
96660 COMMUNICATION SERVICES	84,785	84,425	90,744	90,744	
96670 ELECTION SERVICES	110,046	223,348	110,000	110,000	
96690 LEGAL SERVICES	547,757	530,978	459,500	459,500	
96692 LEGAL SERVICES-I0ALTA EARNED	0	84,919	20,000	20,000	
96700 PERSONNEL SERVICES	4,301,933	4,202,004	5,356,975	5,460,975	
96701 PERSONNEL SERVICES-ADMINISTRATION	2,615,118	1,292,704	4,943,346	4,943,346	
96703 PERSONNEL SERVICES-TRANSPORTATION	543	505	1,000	1,000	
96706 PERSONNEL SERV - JUVENILE COURT	95,483	0	99,049	99,049	
96710 PLANNING & ENGINEERING SERVICES	197,987	110,289	157,090	157,090	

COUNTY OF MERCED

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

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96000 CHARGES FOR CURRENT SERVICES					
	5,021	7,640	5,000	5,000	1020
96711 PLANNING SERVICES-ENVIRONMENTAL	0	79,450	160,000	160,000	
96712 PLANNING SERVICES-EIR SPEC SERV	176,915	110,464	150,000	150,000	
96713 SUBDIVISION REVIEW/INSPECTION FEES	199,337	33,231	346,000	346,000	1020
96714 PLANNING ACTIVITY FEES	136,223	92,382	135,000	135,000	1020
96715 PLANNING SERVICES-COMM PLANS	169,779	270,197	320,000	320,000	
96716 FLOOD PLAIN ADMINISTRATION FEES	10,025	4,025	10,000	10,000	
96717 WILLIAMSON ACT CONTRACTS	0	0	520	520	
96718 LAFCO SERVICES	99,567	60,585	80,000	80,000	
96730 AGRICULTURE SERVICES	210,105	251,405	309,800	309,800	
96731 WEIGHTS & MEASURES FEES	160,554	178,853	189,500	189,500	
96740 CIVIL PROCESSING SERVICE	175,281	192,611	181,600	181,600	
96743 CIVIL PROCESSING SERV-VEH EQUIP	54,000	54,000	54,000	54,000	
96744 CIVIL PROCESSING SERV-POC/SERV FEE	8,000	25,093	52,000	52,000	
96749 COURT APPOINTED COUNSEL FEE	106	341	400	400	
96750 COURT FEES AND COSTS	351,988	457,149	616,001	635,333	
96751 CLERKS FEES	98,322	96,285	70,000	70,000	
96754 PASSPORTS	97,080	104,195	80,000	80,000	
96757 CIVIL SUITS	0	0	80,100	80,100	
96761 ESTATE FEES-PUBLIC ADMINISTRATOR	27,638	81,809	65,000	65,000	
96762 ESTATE FEES-PUBLIC GUARDIAN	39,757	30,039	35,000	35,000	
96770 HUMANE SERVICES	201,251	257,400	301,000	301,000	
96771 SPAY/NEUTER SURGERY	27,551	44,959	50,000	50,000	
96780 LAW ENFORCEMENT SERVICES	140,882	136,657	153,000	239,500	

COUNTY OF MERCED

STATE OF CALIFORNIA
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FOR FISCAL YEAR 2008-2009

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96000 CHARGES FOR CURRENT SERVICES					
96781 LAW ENF-BOOKING FEES-BILLED	235,932	278,953	200,000	200,000	
96782 LAW ENF-BOOKING FEES-COURT	5,878	6,216	6,000	6,000	
96784 LAW ENF-TRIAL COURT	1,650,000	1,968,199	2,464,313	2,388,939	
96786 LAW ENF SERVICES-TRANSPORTATION	11,380	8,281	8,000	8,000	
96790 RECORDING FEES	89,030	95,681	87,000	87,000	
96791 RECORDING FEES-RECORDER	1,217,642	772,534	1,250,000	1,250,000	
96792 MICROGRAPHIC FEES	477,397	448,742	887,500	892,000	
96800 ROAD AND STREET SERVICES	6,131	8,283	5,000	5,000	1020
96810 HEALTH FEES	419,091	398,724	366,300	366,300	
	1,620	170	0	0	1075
	558,060	399,815	425,000	0	1515
96820 MENTAL HEALTH SERVICES	9,828	8,257	8,000	8,000	
96821 MENTAL HEALTH SVC FEES	71,013	37,047	40,000	40,000	
96822 MENTAL HEALTH SVC INSURANCE	46,123	11,340	17,000	17,000	
96823 MENTAL HEALTH-SAMHSA	72,702	0	0	0	
96824 MENTAL HEALTH-FEES OTHER	29,935	23,468	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	430,504	600,455	600,455	
96828 MENTAL HEALTH-CONTRACTS	365,391	483,617	225,000	225,000	
96830 CRIPPLED CHILDREN SERVICES	4,669	4,550	6,000	6,000	
96840 SANITATION SERVICES	693,713	907,684	2,570,322	1,690,800	
96845 SANITATION SERVICES-CROSS CONN PRO	0	205	0	0	
96846 SANITATION SERVICES-PUB WKS TIP FS	185,000	185,000	185,000	185,000	

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
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96000 CHARGES FOR CURRENT SERVICES					
96847 SANITATION SERVICES-LEA LANDFILL	87,123	87,123	87,123	87,123	
96848 SANITATION SERV HHW-OTHER COUNTIES	20,390	30,474	0	0	
96850 REIMBURSEMENT RECOVERY OF COSTS	11,596	5,415	5,544	5,544	
	34,195	92,908	0	0	1515
96860 INSTITUTIONAL CARE & SERVICES	463,204	422,669	448,324	448,324	
96861 PRISONER BOARD	204,685	253,544	150,000	150,000	
96862 MEDICARE	28,129	34,779	42,600	42,600	
96863 MEDI CAL	4,528,303	3,873,539	3,091,073	3,091,073	
96864 PRIVATE PAY/INSURANCE	28,274	14,125	14,000	14,000	
96880 EDUCATIONAL SERVICES	0	1,308	0	0	
96881 EDUCATIONAL SERVICES-OFFICER TR	43,774	40,220	94,000	94,000	
96891 LIBRARY SERVICE-FINES	32,871	33,447	33,000	33,000	
96900 PARKS & RECREATION FEES	135,248	121,892	118,939	118,939	
96901 PARKS & RECR FEES-ENTRANCE FEES	195,919	223,064	199,371	199,371	
96920 OTHER SERVICES	395,043	397,476	410,675	585,675	
	10,845	55,009	7,800	7,800	1320
96921 REIMBURSEMENT OFFICE	1,887,214	2,334,761	2,283,800	2,283,800	
96924 BANK/VAULT/CUSTODIAL REIMBURSEMENT	79,822	87,606	209,819	209,819	
96925 COST ALLOCATION	1,510,494	1,636,368	1,671,209	1,671,209	
96926 REIMBURSED PROJECTS	6,240	6,000	12,000	12,000	
	4,130,151	3,343,545	4,760,330	4,760,330	1020
	0	0	0	19,030	1320
96927 HSA - CHILD SUPPORT	327,277	312,562	350,000	350,000	
96929 OTHER SERVICES-SERVICE CHARGES	53,880	0	0	21,740	

COUNTY OF MERCED

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

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96000 CHARGES FOR CURRENT SERVICES					
	77,051	10,706	12,000	62,000	1320
96931 OTHER SERVICES-BANKRUPTCY FEES	0	0	15,000	15,000	
96934 OTHER SERVICES-PAY PLAN SET UP FEE	5,369	6,014	8,750	8,750	
96940 INTERFUND REVENUE	762	0	0	0	
TOTAL	35,536,550	31,827,765	40,247,188	39,393,790	
97000 OTHER REVENUE					
97100 AID REPAYMENTS	583,546	553,412	485,000	485,000	
97110 STALE DATED AID PAYMENTS	70,544	46,295	41,000	41,000	
97210 OPERATING TRANSFERS IN	18,317	10,000	0	0	
	200,000	200,000	200,000	200,000	1020
	0	0	476,000	0	1320
	989,634	990,452	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	631,914	1811
	5,000,000	0	0	0	1815
	250,000	0	0	0	1816
97212 OPERATING TRANSFERS IN - CSAC COP	0	81,652	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	0	522,441	522,441	1400
	6,099,225	0	0	0	1812
97950 REVENUE APPLICABLE TO PRIOR YEARS	779,314-	1,799,953	365,446	365,446	
	79,063	0	0	0	1320

COUNTY OF MERCED

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

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97000 OTHER REVENUE					
	0	916	0	0	1500
	59,045-	36,135	34,000	34,000	1505
	0	978-	0	0	1515
	0	570	0	571	1527
	0	869	0	869	1528
	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	903	0	0	1618
	60	197	0	0	1619
97960 SALE OF FIXED ASSETS	17,145	29,740	5,100	5,100	
	14,435	4,713	2,000	2,000	1020
	1,637	50	0	0	1075
	28,327	264,514	7,000	7,000	1320
	0	2,389	0	0	1505
97970 OTHER SALES	371,523	291,013	528,663	528,663	
97981 OTHER SALES-CONCESSION SALES	604,055	585,523	739,971	739,971	1240
97990 OTHER REVENUE	693,210	1,070,984	747,308	864,308	
	289,050	213,425	100,000	100,000	1020
	78	0	0	0	1240
	72,485	102,713	25,000	25,000	1320
	0	4,200	0	0	1500

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)	ACTUAL 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					
	42,688	30,427	44,000	44,000	1505
	45,733	259,338	100,000	100,000	1515
	6,966,394	4,047,125	0	0	1799
	710,060	0	0	0	1812
97991 OTHER REVENUE-STALE DATED WARRANTS	167,873	44,865	2,500	2,500	
	1,360	0	0	0	1020
	7,024	0	1,000	1,000	1075
	4,300	187-	0	0	1320
	126	126-	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	29,093	30,100	30,100	
	100,596	104,862	94,500	94,500	1505
97993 OTHER REVENUE-INSURANCE PROCEEDS	64,670	102,601	94,399	94,399	
	12,856	0	0	0	1020
	26,713	0	0	0	1320
	686,249	0	0	1,132,329	1816
97994 OTHER REVENUE-UNCLAIMED FUNDS	1,127	2,227	0	0	
	39	0	0	0	1320
97996 OTHER REVENUE-BAD CHECK FEE	15,709	14,366	13,500	13,500	
97998 OTHER REVENUE-CASH OVERAGE	57	42	0	0	

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)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2008-2009 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97999 OTHER REVENUE-PRINCIPAL PMTS LTD	1,427,262	2,115,143	884,180	884,180	1804
TOTAL	30,523,320	13,234,876	6,993,970	8,141,729	
CANCELLATION OF RESERVES	0	0	1,964,858	3,978,437	
GRAND TOTAL	396,159,985	373,420,365	409,961,472	425,149,701	

State Controller
County Budget Act
(1985)

County Budget Form
Schedule 6
Final

COUNTY OF MERCED

State of California
Analysis of Current Property Taxes And Assessed Valuation
For the Fiscal Year 2008-2009

County Funds	Current Secured Property Taxes				Current Unsecured Property Taxes			
	Apportionment From Countywide Tax Rate	Voter Approved Debt		Total Secured	Apportionment From Countywide Tax Rate	Rate	Amount	Total Unsecured
		Rate	Amount					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
General Fund	30,845,710	0	0	30,845,710	1,789,600	0	0	1,789,600
Fire Control	11,101,575	0	0	11,101,575	609,719	0	0	609,719
Merced County Redevelopment Agency	60,000	0	0	60,000	6,000	0	0	6,000
Grand Total	42,007,285	0	0	42,007,285	2,405,319	0	0	2,405,319

Countywide Tax Base

(10)	Secured Roll			Unsecured Roll	Total Secured And Unsecured
	Locally Assessed	State Assessed	Total Secured		
	(11)	(12)	(13)	(14)	(15)
Land	6,639,194,350	25,819,409	6,665,013,759	13,391,860	6,678,405,619
Improvements	11,751,581,239	374,528,948	12,126,110,187	712,892,227	12,839,002,414
Personal Property	468,537,479	49,009,200	517,546,679	452,311,188	969,857,867
Total Gross Assessed Valuation	18,859,313,068	449,357,557	19,308,670,625	1,178,595,275	20,487,265,900
Less Exemptions:					
Homeowners	225,491,126	0	225,491,126	287,000	225,778,126
Other	339,927,381	0	339,927,381	54,959,717	394,887,098
Total Net Assessed Valuation	18,293,894,561	449,357,557	18,743,252,118	1,123,348,558	19,866,600,676
Adjusted Valuation For Estimated Tax Revenue Computation	18,293,894,561	449,357,557	18,743,252,118	1,123,348,558	19,866,600,676

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
Final

Description (1)		Actual 2006-2007 (2)	Actual 2007-2008 (3)	Recommended 2008-2009 (4)	Approved/ Adopted By The Board Of Supervisors 2008-2009 (5)
Summarization By Function					
General		50,477,824	34,225,297	57,617,240	56,323,573
Public Protection		97,878,640	110,791,795	129,719,261	131,482,642
Public Ways and Facilities		15,064,248	18,701,532	18,878,488	20,372,776
Health and Sanitation		48,148,787	51,678,932	58,103,579	59,629,420
Public Assistance		133,538,050	141,887,200	156,167,792	151,610,503
Education		2,634,272	2,963,425	3,083,078	3,117,663
Recreation and Cultural Services		2,100,689	2,888,853	2,503,732	2,578,732
Debt Service		13,040,028	8,981,214	9,943,916	9,968,916
Total Specific Financing Uses		362,882,538	372,118,248	436,017,086	435,084,225
Appropriation for Contingencies				6,400,000	6,400,000
Provisions for Reserves/Designations				2,328,774	14,338,925
Total Financing Requirements		362,882,538	372,118,248	444,745,860	455,823,150
Summarization By Fund					
General	1010	286,331,999	296,665,936	370,141,827	374,563,459
Road	1020	15,064,248	18,701,532	18,878,488	20,372,776
Affordable Housing Program	1060	802,115	1,291,087	845,575	949,381
Child Support Services Agency	1075	8,885,248	8,398,308	10,886,774	11,182,333
Sheriff Inmate Welfare	1240	961,820	864,517	1,146,681	1,517,447
Merced County Refevelopment Agency	1400		39,090	589,251	589,251
First 5 Merced County	1500	4,919,322	8,527,640	7,325,799	7,273,007
Spring Fair	1505	1,112,805	1,055,530	1,233,402	1,275,275
Fish and Game	1510	17,996	16,811	20,500	4,500
Medical Assistance Program	1515	5,711,012	5,697,585	5,495,166	5,664,662
SCEAP	1520-39, 1600-22	530,840	256,887	304,364	307,187
Workforce Investment	1580-85	2,218,081	1,587,953	2,249,400	2,681,445
Debt Service	1795-1807	13,007,348	8,948,360	10,106,628	10,997,128
Capital Projects	1808-15	14,021,227	4,538,202	231,062	1,657,884
Fire Control	1320	9,298,477	15,528,810	15,290,943	16,787,415
Total Financing Requirements		362,882,538	372,118,248	444,745,860	455,823,150

COUNTY OF MERCED

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

Description (1)	Actual 2006-2007 (2)	Actual 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	372,118,248	436,017,086	435,084,225
Appropriation for Contingencies:			6,400,000	6,400,000
Subtotal - Total Estimated Financing Uses	362,882,538	372,118,248	442,417,086	441,484,225
Provisions For Reserves/Designations			2,328,774	14,338,925
Total Financing Requirements	362,882,538	372,118,248	444,745,860	455,823,150

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
Final

Budget Units (Grouped by Function and Activity) (1)	Actual 2006-2007 (2)	Actual 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	2,232,158	5,070,070	4,336,061
10100 County Executive Office	1,849,842	1,989,568	3,048,998	3,075,221
10200 Special Auditing	92,813	98,886	165,000	165,000
10400 Board of Equalization	3,383	5,034	13,700	13,700
Total Legislative and Administration	*5,371,767*	*4,325,646*	*8,297,768*	*7,589,982*
Finance				
11000 Auditor-Controller	2,611,933	2,689,184	3,960,747	4,047,422
11100 Revenue and Reimbursement	1,636,499	1,725,125	2,225,292	2,225,292
11200 Assessor	3,178,460	3,341,797	4,012,379	4,012,379
11300 Tax Collector	457,524	523,854	775,329	775,329
11400 Treasurer	688,996	744,544	974,034	974,034
11500 Administrative Services - Support Services	1,451,516	1,585,449	2,321,381	2,321,381
Total Finance	*10,024,928*	*10,609,953*	*14,269,162*	*14,355,837*
Counsel				
12500 County Counsel	1,412,131	1,790,449	2,518,388	2,519,888
Total Counsel	*1,412,131*	*1,790,449*	*2,518,388*	*2,519,888*
Personnel				
13000 Human Resources	1,402,979	1,433,593	2,080,049	2,080,049
13100 Employee Development	63,760	53,621	337,890	337,890
Total Personnel	*1,466,739*	*1,487,214*	*2,417,939*	*2,417,939*
Elections				
14000 Registrar of Voters	1,116,362	707,935	753,182	753,182
14200 Elections	949,806	910,916	795,409	795,409
Total Elections	*2,066,168*	*1,618,851*	*1,548,591*	*1,548,591*
Property Management				
16000 DPW - Building Services Division	1,571,334	1,797,584	2,178,674	2,472,668
16200 Taxes, Benefits and Assessments	26,012	60,562	66,200	66,200
Total Property Management	*1,597,346*	*1,858,146*	*2,244,874*	*2,538,868*
Plant Acquisition				
16900 Capital Projects - Courts Building Restoration	322,087	567,536	0	100,000
17000 Capital Improvement Program	1,140,256	1,682,077	13,596,000	12,996,000
17100 District Projects	212,172	176,230	500,000	500,000
17200 Capital Projects - Correctional Facility	0	325,168	0	0
17300 Capital Projects - Mental Health Facility	56,026	341,187	0	0
17400 Capital Projects - Justice Facility	11,777,532	761,921	0	0
17500 Capital Projects - Fire Facilities	1,493,727	21,894	0	0
17800 Capital Projects - Juvenile Justice Facility	343	1,905	0	0
17900 Capital Projects - Animal Control Facility	371,512	2,518,591	0	0
Total Plant Acquisition	*15,373,655*	*6,396,509*	*14,096,000*	*13,596,000*
Promotion				
18000 Advertising	71,090	65,332	307,000	307,000
18100 Merced County Spring Fair	1,112,805	1,055,530	1,233,402	1,233,402
18200 Commerce, Aviation and Economic Development	1,073,367	1,052,155	1,302,793	1,302,793
18400 UC Merced Development Office	80,995	53,216	0	0
18500 Merced County Redevelopment Agency	0	39,090	589,251	589,251
Total Promotion	*2,338,257*	*2,265,323*	*3,432,446*	*3,432,446*
Other General				
19000 Risk Management	783,239	919,261	1,306,747	1,314,697
19200 Retirement Association	2,087,322	1,278,403	4,667,346	4,667,346
19700 Operating Transfers	6,648,000	239,027	1,026,000	550,000
19900 DPW - Public Works Administration	1,308,272	1,436,515	1,791,979	1,791,979
Total Other General	*10,826,833*	*3,873,206*	*8,792,072*	*8,324,022*
Total General	**50,477,824**	**34,225,297**	**57,617,240**	**56,323,573**

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
Final

Budget Units (Grouped by Function and Activity) (1)	Actual 2006-2007 (2)	Actual 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	1,798,366	2,410,000	2,410,000
20100 Child Support Services Agency	8,885,248	8,398,308	10,886,774	10,926,774
20200 Grand Jury	17,079	21,458	25,000	25,000
20400 District Attorney	7,595,553	8,883,049	10,540,644	11,106,589
20600 Public Defender	2,536,537	3,096,804	4,010,047	4,010,047
20900 Justice Automation System	19,001	54,598	75,000	75,000
21200 Indigent Defense	1,905,079	1,920,409	2,283,131	2,283,131
Total Judicial	*22,701,630*	*24,172,992*	*30,230,596*	*30,836,541*
Police Protection				
22000 Sheriff - Court Security	1,579,024	1,781,831	2,464,313	2,388,939
22100 Sheriff	16,803,083	18,628,488	19,938,600	20,073,167
Total Police Protection	*18,382,107*	*20,410,319*	*22,402,913*	*22,462,106*
Detention and Correction				
23000 Sheriff - Corrections	16,559,194	17,836,785	19,890,372	20,319,661
23100 Sheriff - Inmate Welfare	961,820	864,517	1,146,681	1,146,681
23300 Juvenile Hall	7,419,714	8,186,336	9,445,718	9,488,433
23400 Probation	6,983,298	7,368,752	10,902,510	10,959,409
23700 State Institutions	878,193	640,763	3,250,000	3,250,000
Total Detention and Correction	*32,802,219*	*34,897,153*	*44,635,281*	*45,164,184*
Fire Protection				
25000 Fire	8,770,860	14,408,174	13,962,865	14,309,405
25100 Emergency Services	527,617	1,120,636	78,078	78,078
Total Fire Protection	*9,298,477*	*15,528,810*	*14,040,943*	*14,387,483*
Flood Control				
26000 DPW - Creek Projects Division	97,417	251,827	261,726	321,726
Total Flood Control	*97,417*	*251,827*	*261,726*	*321,726*
Protective Inspection				
27000 Agricultural Commissioner	2,852,645	2,820,380	3,338,880	3,487,680
27100 Special Pest Control	147,718	104,691	149,892	149,892
27200 Sealer of Weights and Measures	480,794	546,185	630,110	630,110
27300 DPW - Building Division	1,370,407	1,248,859	1,483,943	1,483,943
27400 DPW - Professional Services Division	2,419,662	2,464,608	2,833,693	2,833,693
Total Protective Inspection	*7,271,226*	*7,184,723*	*8,436,518*	*8,585,318*
Other Protection				
28000 Recorder	1,075,719	1,236,872	1,534,634	1,534,634
28100 Coroner	874,467	1,091,587	1,573,852	1,603,852
28200 Affordable Housing Program	802,115	1,291,087	845,575	845,575
28300 Eastside Fish and Game Association	4,889	11,872	11,250	2,250
28400 Los Banos Sportsmen's Association	13,107	4,939	9,250	2,250
28500 Planning and Community Development	2,802,684	2,841,121	3,286,965	3,286,965
28600 Local Agency Formation Commission	77,276	75,227	98,200	98,200
28700 Agricultural Commissioner - Animal Control	1,408,373	1,524,868	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	62,926	86,456	86,456
29000 Airport Land Use Commission	4,525	3,581	52,325	52,325
29400 County Clerk	128,836	152,088	206,915	206,915
Total Other Protection	*7,325,564*	*8,345,971*	*9,711,284*	*9,725,284*
Total Public Protection	**97,878,640**	**110,791,795**	**129,719,261**	**131,482,642**
Public Ways and Facilities				
Public Ways				
30000 DPW - Road Division	15,064,248	18,701,532	18,878,488	20,372,776
Total Public Ways	*15,064,248*	*18,701,532*	*18,878,488*	*20,372,776*
Total Public Ways and Facilities	**15,064,248**	**18,701,532**	**18,878,488**	**20,372,776**

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
Final

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	15,904,574	17,757,645	17,545,067
40600 First 5 Merced County	4,919,322	8,527,640	7,325,799	7,273,007
41500 Mental Health	22,364,128	21,292,246	27,220,605	29,210,390
Total Health	*41,906,935*	*45,724,460*	*52,304,049*	*54,028,464*
Hospital Care				
45600 07/08 SCEAP Non-County Hospitals	0	59,121	0	690
45700 07/08 SCEAP Physician Services	0	2,121	0	597
45800 07/08 EMSA SB 2132 HSA Funds	0	19,502	0	1,519
45900 07/08 EMSA SB 2132 PSA Funds	0	0	0	17
46100 05/06 SCEAP Non-County Hospitals	136,312	27,283	0	0
46200 05/06 SCEAP Physicians - EMS Services	56,191	12,203	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 Svcs	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	87,812	0	0
48800 06/07 SCEAP Physicians Services	139	5,456	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	5,697,585	5,495,166	5,293,769
Total Hospital Care	*6,241,852*	*5,954,472*	*5,799,530*	*5,600,956*
Total Health and Sanitation	**48,148,787**	**51,678,932**	**58,103,579**	**59,629,420**
Public Assistance				
Administration				
50000 Human Services Agency	63,683,494	70,167,537	77,783,509	72,449,320
50500 IHSS Public Authority	1,165,428	1,593,443	1,867,456	1,867,456
Total Administration	*64,848,922*	*71,760,980*	*79,650,965*	*74,316,776*
Aid Programs				
51000 Assistance to the Needy	60,642,660	63,060,929	67,474,414	67,474,414
Total Aid Programs	*60,642,660*	*63,060,929*	*67,474,414*	*67,474,414*
General Relief				
53000 Aid to Indigents	393,483	378,027	388,158	388,158
Total General Relief	*393,483*	*378,027*	*388,158*	*388,158*
Other Assistance				
55000 Department of Workforce Investment (DWI)	3,671,227	3,276,893	4,566,306	4,825,314
55100 DWI - WIA - Youth	1,322,117	1,023,156	1,287,400	1,656,353
55200 DWI - WIA - Adults	563,199	109,522	199,000	205,546
55300 DWI - WIA - Dislocated Workers	314,632	92,969	136,000	142,546
55600 Department of Labor - Employment and Training	18,133	362,306	627,000	677,000
59000 Area Agency on Aging	1,763,677	1,822,418	1,838,549	1,924,396
Total Other Assistance	*7,652,985*	*6,687,264*	*8,654,255*	*9,431,155*
Total Public Assistance	**133,538,050**	**141,887,200**	**156,167,792**	**151,610,503**

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
Final

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	2,605,425	2,650,204	2,684,789
Total Library Services	*2,293,378*	*2,605,425*	*2,650,204*	*2,684,789*
Agricultural Education				
61000 Cooperative Extension	340,894	358,000	432,874	432,874
Total Agricultural Education	*340,894*	*358,000*	*432,874*	*432,874*
Total Education	**2,634,272**	**2,963,425**	**3,083,078**	**3,117,663**
Recreation and Cultural Services				
Recreation Facilities				
70000 DPW - Recreation Division	201,035	232,732	292,467	292,467
70100 DPW - Special Recreation Division	12,367	15,969	70,000	70,000
70200 DPW - Parks Division	1,887,287	2,640,152	2,136,265	2,211,265
Total Recreation Facilities	*2,100,689*	*2,888,853*	*2,498,732*	*2,573,732*
Cultural Services				
70400 Arts and Culture	0	0	5,000	5,000
Total Cultural Services	*0*	*0*	*5,000*	*5,000*
Total Recreation and Cultural Services	**2,100,689**	**2,888,853**	**2,503,732**	**2,578,732**
Debt Service				
Long Term Debt Service				
70800 Debt Service - Juvenile Hall	990,240	990,960	996,078	996,078
70900 Debt Service - Energy Retrofit	195,509	195,509	195,510	195,510
Total Long Term Debt Service	*1,185,749*	*1,186,469*	*1,191,588*	*1,191,588*
Interest on Notes and Warrants				
71000 Interest on TRANS and Other Notes	32,680	32,854	685,000	710,000
Total Interest on Notes and Warrants	*32,680*	*32,854*	*685,000*	*710,000*
Long Term Debt Service				
71300 Debt Service - Justice Facility	665,381	662,281	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	5,967,840	6,272,065	6,272,065
Total Long Term Debt Service	*11,821,599*	*7,761,891*	*8,067,328*	*8,067,328*
Total Debt Service	**13,040,028**	**8,981,214**	**9,943,916**	**9,968,916**
Total Specific Requirements	**362,882,538**	**372,118,248**	**436,017,086**	**435,084,225**

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	962,640	1,102,362	1,442,891	1,442,891	1,442,891
SERVICES & SUPPLIES	1,463,089	1,105,394	3,749,197	3,749,197	3,015,188
OTHER CHARGES	0	-111	0	0	0
INTRAFUND & INTERFUND TRANSFERS	1,000,000	0	-122,018	-122,018	-122,018
CAPITAL ASSETS	0	24,513	0	0	0
GRAND TOTAL	3,425,729	2,232,158	5,070,070	5,070,070	4,336,061

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

B018 (12/98)

BOARD OF SUPERVISORS

BUDGET UNIT 10000

The Board of Supervisors is the governing body for the County of Merced, and consists of five members elected from five county districts. The general powers of the Board are outlined in Government Code 25200 and include the power to divide and create districts within the county, call elections, equalize and levy taxes, discharge municipal functions, set salaries of county officers and employees, adopt ordinances governing the county, approve and negotiate contracts, provide community recreation, and correct deeds of real property. The Board holds regular meetings on scheduled Tuesdays. Board meetings include reviewing issues presented by the Planning Department and the Planning Commission. The Board may also meet to conduct Administrative Practices Meetings for the review of complex issues.

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

EXECUTIVE'S COMMENT

The rapid change in technology has resulted in the department implementing an Automated Board Agenda Management System. The system is a three-part program that provides an Automated Board Meeting Packet on a CD, provides file integrity and enhances document retrieval, and allows departments to review and electronically sign off on Board Agenda Items. Based on Board direction for FY 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 RECOMMENDED	2008/09 APPROVED
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.

At final budget, Professional and Special Services – Special Services was decreased based on fiscal constraints and to balance budget.

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.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($734,009)				***($734,009)***	***$0***

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	1,516,539	1,666,705	2,266,821	2,266,821	2,266,821
SERVICES & SUPPLIES	347,885	318,580	809,427	809,427	835,650
OTHER CHARGES	0	-157	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-14,582	-8,312	-27,250	-27,250	-27,250
CAPITAL ASSETS	0	12,752	0	0	0
GRAND TOTAL	1,849,842	1,989,568	3,048,998	3,048,998	3,075,221

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

B018 (12/98)

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 RECOMMENDED	2008/09 APPROVED
County Executive Officer	1	1	1	1
Assistant County Executive Officer	1	1	1	1
Deputy County Executive-Budget	0	0	1	1
Deputy County Administrator-Budget *	1	1	0	0
Director of Governmental Affairs	0	1	1	1
County Compliance Officer	0	0	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.

SERVICES AND SUPPLIES (Continued)
At final budget, Special Department Expense – Software was increased for future expenditures.

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.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$26,223				***$26,233***	***$0***

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	92,813	98,886	165,000	165,000	165,000
GRAND TOTAL	92,813	98,886	165,000	165,000	165,000

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

B018 (12/98)

SPECIAL AUDITING

BUDGET UNIT 10200

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is increased 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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	3,383	5,034	13,700	13,700	13,700
GRAND TOTAL	3,383	5,034	13,700	13,700	13,700

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

B018 (12/98)

BOARD OF EQUALIZATION

BUDGET UNIT 10400

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

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

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

EXECUTIVE'S COMMENT

The processing of property tax assessment appeal documentation requires an ongoing effort by staff to remain current. For FY 2006/07 the State Budget did not include funding for the State-County Property Tax Administration Program.

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	1,927,921	2,072,651	2,796,241	2,796,241	2,878,137
SERVICES & SUPPLIES	684,012	616,533	1,164,506	1,164,506	1,161,785
CAPITAL ASSETS	0	0	0	0	7,500
GRAND TOTAL	2,611,933	2,689,184	3,960,747	3,960,747	4,047,422

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

B018 (12/98)

AUDITOR-CONTROLLER

BUDGET UNIT 11000

The Office of Auditor was created by the State Legislature under Article II of the State Constitution (Government Code Sections 24000 through 24009). The duties of this office are defined in Government Code Sections 26900 through 26923. The Board of Supervisors with Resolution No. 64-83 added the function of Controller to the Auditor and the authority and duties are defined in Government Code Sections 26881 through 26883. The Auditor was incorporated with the Recorder in 1875 and recombined in 1955. In January 1995 the Auditor assumed the functions of County Clerk, Registrar of Voters, and Elections.

The chief accounting officer of the County prescribes and exercises general supervision over accounting forms and methods of keeping accounts of all officers, departments and institutions under Board control, and all districts whose funds are in the County Treasury. In addition to the accounts required by law, the chief accounting officer of the County maintains accounts and statistics and prepares such reports as the Board may deem necessary for its information and use in the management and control of the operation of the County, and the districts whose funds are in the County Treasury. The Auditor also settles accounts of County debtors, disburses funds, examines Treasurer's books, sets tax rates, and allocates ad valorem property taxes and prepares reports as requested by Board. The Controller's duties include auditing the accounts and records under the control of the Board, preparing reports for the Board upon request and controlling audits of independent special districts. In addition, the Auditor-Controller is responsible for disbursing payroll and claims, issuing warrants for all county funds, special districts, County schools, and school districts and colleges; maintaining tax rolls, calculating tax rates, and apportioning tax collections to taxing agencies such as the County, cities, schools, and special districts. The Auditor-Controller also prepares the countywide cost allocation plan, and state mandated cost reports, and is responsible for the preparation and filing of numerous state and federal claims and filings. The Auditor-Controller implemented Governmental Accounting Standards Board Statement (GASB) 34-38 which established new requirements for the financial statement reporting for state and local governments effective FY 2002/03.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
Auditor/Controller/Recorder/Clerk	1	1	1	1
Auditor/Controller/Recorder/Clerk Designee	***0***	***0***	***0***	***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	26
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	26.48

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 January 8, 2008 the Auditor/Controller/Recorder/Clerk designee position was added for 9 pay periods. This position will be deleted upon incumbent's retirement.

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.

On August 19th, the Board of Supervisors approved reorganizing the Recorder, Elections, Registrar of Voters, and County Clerk functions from the Auditor/Controller's Office to other departments. This change in title and management oversight will be effective January 5, 2009 upon the elected incumbent's retirement.

This category was increased to establish appropriation for Auditor/Controller – Designee.

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.

At final budget, Office Expense – General was decreased to support electrical work needed for modular furniture.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
87030 Modular Furniture	***$0***	***$0***	***$7,500***
Total	***$0***	***$0***	***$7,500***

At final budget, asset #87030-Modular Furniture was increased for projected labor and electrical costs.

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.

At final budget, Property Tax in Lieu – Vehicle Licenses, Interest, Supplemental Tax and In Lieu Local Sales - Use tax were increased based on trends and current information. Property Tax – Secured and Sales and Use Tax were decreased based on actual funds received.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$81,896	*($2,721)*			*$7,500*	*$86,675*	*$300,437*

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	1,229,530	1,324,727	1,665,312	1,665,312	1,665,312
SERVICES & SUPPLIES	382,813	400,398	647,735	647,735	647,735
INTRAFUND & INTERFUND TRANSFERS	0	0	-87,755	-87,755	-87,755
CAPITAL ASSETS	24,156	0	0	0	0
GRAND TOTAL	1,636,499	1,725,125	2,225,292	2,225,292	2,225,292

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

B018 (12/98)

REVENUE AND REIMBURSEMENT

BUDGET UNIT 11100

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

The Collection Unit operates to effect collection on delinquent County accounts receivable to include the following types: Agriculture Department, Human Services Agency Overpayments, Library, Probation, Public Defender Fees, Public Works, Mental Health, Risk Management, Superior Courts; and by special arrangement, the Tax Collector's Department delinquent Unsecured Property Tax. In addition, the division collects housing loans, business loans, dairy loan program payments, and non-sufficient fund payments.

EXECUTIVE'S COMMENT

Columbia Ultimate Business Systems (CUBS), the automated collections system installed at the end of FY 1991/92, has increased collections substantially, reducing operating costs as a percentage of collections and providing a mechanism to accommodate accounts receivable needs in County departments. During FY 1997/98 this system was upgraded and converted from a stand alone system to a personal computer-based system to operate on the County's Wide Area Network. Programming to meet the department's custom reports and programming requirements through the CUBS automated collection system have continued through FY 2007/08.

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

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
Revenue & Reimbursement Officer	1	1	1	1
Collection Supervisor	1	1	1	1
Supervising Accounting Technician	1	1	1	1
Accounting Technician	1	1	1	1
Collection Clerk I/II/III	6	6	6	6
Collection Agent I/II/III	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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	2,697,848	2,932,695	3,568,476	3,568,476	3,568,476
SERVICES & SUPPLIES	374,755	402,533	436,403	436,403	436,403
INTRAFUND & INTERFUND TRANSFERS	16,800	0	0	0	0
CAPITAL ASSETS	89,057	6,569	7,500	7,500	7,500
GRAND TOTAL	3,178,460	3,341,797	4,012,379	4,012,379	4,012,379

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

B018 (12/98)

ASSESSOR

BUDGET UNIT 11200

The Assessor prepares an annual assessment roll showing all taxable real and personal property, except public utilities, in Merced County as of January 1. Preparation is in accordance with the California Constitution and the State Revenue and Taxation Code. The roll reflects all allowable exemptions and reappraisals due to new construction and changes of ownership. The Assessor oversees maintenance of the mapping service, administers an audit program so that all audits required by the State of California are completed, and provides appraisals and appraisal data to LAFCO, the Planning Department, and other county departments as needed.

During FY 1997/98, the Board of Supervisors authorized the Assessor to enter into an agreement with the State of California to access loan funds per AB 719 known as the Property Tax Administration Program. For FY 1999/00 through FY 2001/02, the Assessor received State Funding that enabled increased efforts to insure assessment roll accuracy and efficiency to serve the public. The Property Tax Administration Program expired June 30, 2002. AB 719 was replaced by AB 589, a Property Tax Administration Grant Program that provided the same amount of funding for the period FY 2002/03 through FY 2005/06. The State Funds are accounted for in Budget Unit 11201 per Board direction. This program was not included in the California budget for FY 2006/07. For FY 2006/07, residual funds from prior year's expense savings covered the cost of six (6) full time staff, extra help, and one quarter staff for the Board of Supervisor Clerk-Assessment Appeals function. Currently AB83 is in the Assembly but the potential outcome is not known. Residual funds from prior year's expense savings are estimated to cover approximately two-thirds of the sub budget unit for FY 2007/08 with the general fund backing the remainder of the funds. For FY2008/09, all the positions 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 RECOMMENDED	2008/09 APPROVED
Assessor/***Recorder***	1	1	1	1
Assistant Assessor/***Recorder***	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 RECOMMENDED	2008/09 APPROVED
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.

On August 19th, the Board of Supervisors approved reorganizing the Recorder function moving oversight from the Auditor/Controller's Office to the Assessor's Office. This change in management oversight becomes effective January 5, 2009.

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	APPROVED
89048	1 Copier/Color Printer	$7,500	$7,500	$7,500
Total		$7,500	$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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	262,082	302,057	414,668	414,668	414,668
SERVICES & SUPPLIES	193,663	219,437	360,661	360,661	360,661
OTHER CHARGES	0	-751	0	0	0
CAPITAL ASSETS	1,779	3,111	0	0	0
GRAND TOTAL	457,524	523,854	775,329	775,329	775,329

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

B018 (12/98)

TAX COLLECTOR

BUDGET UNIT 11300

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

SALARIES AND EMPLOYEE BENEFITS

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

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	524,135	560,378	669,306	669,306	669,306
SERVICES & SUPPLIES	150,094	181,259	304,728	304,728	304,728
OTHER CHARGES	0	-204	0	0	0
CAPITAL ASSETS	14,767	3,111	0	0	0
GRAND TOTAL	688,996	744,544	974,034	974,034	974,034

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

B018 (12/98)

TREASURER

BUDGET UNIT 11400

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

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
Treasurer/Tax Collector/***Clerk/Registrar of Voters***	1	1	1	1
Assistant Treasurer-Tax Collector/***Clerk***	1	1	1	1
Chief Deputy Tax Collector	1	1	1	1
Staff Fiscal Analyst	0	0	1	0
Accounting Technician	2	2	1	2
Accountant I/II	1	1	1	1
TOTAL FULL-TIME & VS	6	6	6	6
TOTAL BUDGETED/APPROVED	6.00	6.00	6.00	6.00

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.

On August 19th, the Board of Supervisors approved reorganizing the Clerk function from the Auditor/Controller's Office management oversight to the Treasurer's Office. This change becomes effective January 5, 2009.

At final budget, recommend positions were not approved as of September 16, 2008 due to uncertainties in the State budget. Recommended positions will be reviewed further once the State budget has been passed and its impacts on the County resources have been determined.

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	1,291,083	1,340,982	1,592,842	1,592,842	1,592,842
SERVICES & SUPPLIES	1,526,683	1,795,132	2,078,497	2,078,497	2,078,497
OTHER CHARGES	0	-1,480	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-1,375,245	-1,549,185	-1,379,958	-1,379,958	-1,379,958
CAPITAL ASSETS	8,995	0	30,000	30,000	30,000
GRAND TOTAL	1,451,516	1,585,449	2,321,381	2,321,381	2,321,381

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

ADMINSTRATIVE SERVICES – SUPPORT SERVICES

BUDGET UNIT 11500

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

EXECUTIVE'S COMMENT

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

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

SALARIES AND EMPLOYEE BENEFITS

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

At final budget, Maintenance-Structure, Improvements and Grounds are decreased to support Transportation and Travel-County Vehicle.

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	APPROVED
89040	Surplus Property-Other	$5,000	$5,000	$5,000
89041	Surplus Property-County	20,000	20,000	20,000
Total		$25,000	$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.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

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

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - COUNSEL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	1,547,433	1,813,176	2,373,846	2,373,846	2,373,846
SERVICES & SUPPLIES	231,671	337,915	643,559	643,559	645,059
OTHER CHARGES	-17	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-366,956	-377,486	-499,017	-499,017	-499,017
CAPITAL ASSETS	0	16,844	0	0	0
GRAND TOTAL	1,412,131	1,790,449	2,518,388	2,518,388	2,519,888

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

COUNTY COUNSEL

BUDGET UNIT 12500

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

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
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	***0***
Legal Assistant–Confidential	1	1	1	***2***
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.

On August 21, 2007 one (1) Paralegal (Position #20) was converted to a Legal Assistant – 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 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.

At final budget, Transportation and Travel – Out of State was increased to conduct deposition.

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.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$1,500				***$1,500***	***$0***

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PERSONNEL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	1,154,459	1,159,208	1,519,244	1,519,244	1,519,244
SERVICES & SUPPLIES	308,038	326,026	612,205	612,205	612,205
INTRAFUND & INTERFUND TRANSFERS	-59,518	-51,641	-51,400	-51,400	-51,400
GRAND TOTAL	1,402,979	1,433,593	2,080,049	2,080,049	2,080,049

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

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 RECOMMENDED	2008/09 APPROVED
Director of Human Resources	1	1	1	1
Director of Human Resources Designee	0	0	1	***0***
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	13
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	13.50

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

The Director of Human Resources Designee was removed due to incumbent retracting their retirement.

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PERSONNEL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	0	0	72,008	72,008	72,008
SERVICES & SUPPLIES	63,760	53,621	265,882	265,882	265,882
GRAND TOTAL	63,760	53,621	337,890	337,890	337,890

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

EMPLOYEE DEVELOPMENT

BUDGET 13100

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

SALARIES AND EMPLOYEE BENEFITS

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

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - ELECTIONS

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	262,271	307,436	347,157	347,157	347,157
SERVICES & SUPPLIES	341,905	373,266	414,025	414,025	414,025
INTRAFUND & INTERFUND TRANSFERS	0	0	-8,000	-8,000	-8,000
CAPITAL ASSETS	512,186	27,233	0	0	0
GRAND TOTAL	1,116,362	707,935	753,182	753,182	753,182

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

REGISTRAR OF VOTERS

BUDGET UNIT 14000

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

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

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

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
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. ***This position was approved on June 17th, 2008 (proposed budget) effective for FY 2008/2009.***

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.

On August 19th, the Board of Supervisors approved reorganizing the management oversight of the Registrar of Voter function from the Auditor/Controller's Office to the Treasurer's Office. This change in oversight will be effective January 5, 2009.

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - ELECTIONS

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	13,670	78,507	73,510	73,510	73,510
SERVICES & SUPPLIES	936,136	832,409	721,899	721,899	721,899
GRAND TOTAL	949,806	910,916	795,409	795,409	795,409

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

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 RECOMMENDED	2008/09 APPROVED
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.

On August 19th, the Board of Supervisors approved reorganizing the management oversight of the Election function from the Auditor/Controller's Office to the Treasurer's Office. This change in oversight will be effective January 5, 2009.

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	1,086,591	1,148,975	1,250,345	1,250,345	1,250,345
SERVICES & SUPPLIES	2,739,942	2,836,489	3,357,492	3,357,492	3,756,998
OTHER CHARGES	-350	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-2,261,177	-2,187,880	-2,429,163	-2,429,163	-2,534,675
CAPITAL ASSETS	6,328	0	0	0	0
GRAND TOTAL	1,571,334	1,797,584	2,178,674	2,178,674	2,472,668

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

B018 (12/98)

DPW-BUILDING SERVICES DIVISION

BUDGET UNIT 16000
The Building Services Division of the Department of Public Works is responsible for maintenance and repair of existing County buildings.

SALARIES AND EMPLOYEE BENEFITS

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

At final budget, Utilities are increased to cover departing load charges from Pacific Gas and Electric (PG&E).

OTHER CHARGES
None.

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

At final budget, Intrafund Transfers In are adjusted for transfers from Sheriff and Library for their share of departing load charges from PG&E.

CAPITAL ASSETS
None.

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

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$399,506		***($105,512)***		***$293,994***	***$0***

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROPERTY MANAGEMENT

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	26,012	44,268	55,000	55,000	55,000
SERVICES & SUPPLIES	0	16,294	10,200	10,200	10,200
OTHER CHARGES	0	0	1,000	1,000	1,000
GRAND TOTAL	26,012	60,562	66,200	66,200	66,200

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

B018 (12/98)

TAXES, BENEFITS, AND ASSESSMENTS

BUDGET UNIT 16200

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

SALARIES AND EMPLOYEE BENEFITS

This category 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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	169,912	24,864	0	0	100,000
CAPITAL ASSETS	152,175	542,672	0	0	0
GRAND TOTAL	322,087	567,536	0	0	100,000

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

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

At final budget, Special Departmental Expense – Other was increased for court restore.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

At final budget, Other Revenue – Insurance Proceeds was increased for court restore and to balance budget unit.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$100,000				*$100,000*	*$1,132,329*

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	98,434	127,050	3,450,000	3,450,000	3,200,000
OTHER CHARGES	0	275,000	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-24,914	-31,936	0	0	0
CAPITAL ASSETS	1,066,736	1,311,963	10,146,000	10,146,000	9,796,000
GRAND TOTAL	1,140,256	1,682,077	13,596,000	13,596,000	12,996,000

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

B018 (12/98)

CAPITAL IMPROVEMENT PROGRAM

BUDGET UNIT 17000

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

EXECUTIVE'S COMMENT

In FY 1998/99, funding was included to develop a Five Year Capital Improvement Plan to begin developing a strategy to address the County's capital facility needs and deferred maintenance needs. During FY 2000/01, the Board adopted a Five Year Capital Improvement Plan. For Fiscal Year 2002/03 through 2005/06, each of the projects has been reviewed with recommendations presented to the Board at Final Budget.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

Appropriations are budgeted for a financial advisor and for financial team members to assist the County through the evaluation, legal and under writing of financing Capital Projects. Special Department Expense - Other appropriation is included for costs associated with future Castle projects and hospital reuse study.

At final budget, Special Department Expense - Other was reduced based on fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
83600	Structures and Improvements	$500,000	$500,000	$500,000
87005	***Long Term Facilities***	***7,500,000***	***7,500,000***	***6,000,000***
87011	Martin Luther King Clean up	300,000	300,000	300,000
87912	Community and Veterans Halls	275,000	275,000	275,000
87013	Install Sink-Senior Nutrition Program	24,000	24,000	24,000
87015	John Latorracca Transfer Switch	67,000	67,000	67,000
87021	Kane Building Boiler Replacement	62,000	62,000	62,000
87022	Main Jail Entry Doors & Panels	36,000	36,000	36,000
87023	Main Administration Door Retrofit	90,000	90,000	90,000
87026	***Countywide Radio Communications***	***1,000,000***	***1,000,000***	***750,000***
87027	Public Health Air Return Plenums	62,000	62,000	62,000
87029	Lake Yosemite Concession Retrofit	230,000	230,000	230,000
87032	***Closure of Wells***	***0***	***0***	***50,000***
87050	***Energy Retrofit***	***0***	***0***	***1,250,000***
87051	***Snelling Retrofit***	***0***	***0***	***70,000***
87310	***Pipeline Rehabilitation Project***	***0***	***0***	***30,000***
TOTAL		***$10,146,000***	***$10,146,000***	***$9,796,000***

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.

At final budget, asset #87005-Long Term Facilities and asset #87026-Countywide Radio Communications was reduced based on fiscal constraints. Asset #87050-Energy Retrofit was increased based on current information. Asset #87032-Closure of Wells was established to close abandoned wells. Asset #87051-Snelling Retrofit was established for design study. Asset #87310-Pipeline Rehabilitation project was increased to complete project.

REVENUE
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($250,000)			*($350,000)*	*($600,000)*	*$0*

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	43,307	2,552	0	0	0
SERVICES & SUPPLIES	11,392	28,483	0	0	0
OTHER CHARGES	175,047	145,195	377,982	377,982	375,140
INTRAFUND & INTERFUND TRANSFERS	-17,574	0	122,018	122,018	122,018
CAPITAL ASSETS	0	0	0	0	2,842
GRAND TOTAL	212,172	176,230	500,000	500,000	500,000

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

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 RECOMMENDED	2008/09 APPROVED
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.

At final budget, this category was reduced to support capital asset.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
89184 1 Refrigerator	***$0***	***$0***	***$2,842***
Total	***$0***	***$0***	***$2,842***

At final budget, one (1) Refrigerator was established to replace obsolesced equipment in Del Hale Hall.

REVENUE

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
		($2,842)		*$2,842*	*$0*	*$0*

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
CAPITAL ASSETS	0	325,168	0	0	0
GRAND TOTAL	0	325,168	0	0	0

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

B018 (12/98)

CAPITAL PROJECTS - CORRECTIONAL FACILITY

BUDGET UNIT 17200

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

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

At final budget, State Other was increased for future improvements or expansion.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
					$0	***$405,000***

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
CAPITAL ASSETS	56,026	341,187	0	0	0
GRAND TOTAL	56,026	341,187	0	0	0

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

B018 (12/98)

CAPITAL PROJECTS - MENTAL HEALTH FACILITY

BUDGET UNIT 17300

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

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

At final budget, Operating Transfers In was increased for Wellness Center and to balance budget unit.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
					$0	***$372,990***

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
CAPITAL ASSETS	11,777,532	761,921	0	0	0
GRAND TOTAL	11,777,532	761,921	0	0	0

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

B018 (12/98)

CAPITAL PROJECTS - JUSTICE FACILITY

BUDGET UNIT 17400

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

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

REVENUE

At final budget Courts Construction Assessments was established to balance budget unit.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
					$0	***$891,574***

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
CAPITAL ASSETS	1,493,727	21,894	0	0	0
GRAND TOTAL	1,493,727	21,894	0	0	0

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

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	0	0	0	0	0
CAPITAL ASSETS	0	0	0	0	0
GRAND TOTAL	0	0	0	0	0

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

B018 (12/98)

CAPITAL PROJECTS – EMERGENCY OPERATIONS CENTER

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

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

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
At final budget, revenues were established in Tobacco Judgment to balance budget unit based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
					$0	***$730,000***

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
CAPITAL ASSETS	343	1,905	0	0	0
GRAND TOTAL	343	1,905	0	0	0

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

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
CAPITAL ASSETS	371,512	2,518,591	0	0	0
GRAND TOTAL	371,512	2,518,591	0	0	0

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

B018 (12/98)

CAPITAL PROJECT – ANIMAL CONTROL FACILITY

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

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
At final budget, Proceeds from Tobacco Judgment and Tobacco Securitization were increased to support the facility and balance budget unit.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
					$0	***$3,369,761***

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
OTHER CHARGES	71,090	65,332	307,000	307,000	307,000
GRAND TOTAL	71,090	65,332	307,000	307,000	307,000

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

B018 (12/98)

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	473,193	469,439	478,319	478,319	478,319
SERVICES & SUPPLIES	627,656	580,421	588,696	588,696	588,696
OTHER CHARGES	5,914	0	6,000	6,000	6,000
INTRAFUND & INTERFUND TRANSFERS	5,191	5,288	5,387	5,387	5,387
CAPITAL ASSETS	851	382	155,000	155,000	155,000
GRAND TOTAL	1,112,805	1,055,530	1,233,402	1,233,402	1,233,402

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

B018 (12/98)

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 RECOMMENDED	2008/09 APPROVED
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	APPROVED
83600	Structures and Improvements	$155,000	$155,000	$155,000
Total		$155,000	$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
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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	784,384	808,911	1,008,454	1,008,454	1,008,454
SERVICES & SUPPLIES	288,983	243,244	294,339	294,339	294,339
GRAND TOTAL	1,073,367	1,052,155	1,302,793	1,302,793	1,302,793

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

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 RECOMMENDED	2008/09 APPROVED
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	0
Staff Fiscal Analyst	***0***	***0***	***0***	***1***
Marketing and Business Retention Director	1	1	1	1
Accountant II	1	1	1	1
Secretary II	1	1	1	1
Office Assistant III	0	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.

The Staff Fiscal Analyst approved in FY 2007/08 was inadvertently listed as a Staff Services Analyst I/II.

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	80,995	53,216	0	0	0
GRAND TOTAL	80,995	53,216	0	0	0

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

B018 (12/98)

UC MERCED DEVELOPMENT OFFICE

BUDGET UNIT 18400

On August 29, 2000, the Board of Supervisors (BOS) took action to establish the UC Project Office (name changed to Development Office) as a separate budget unit and allocate positions specifically for the County's efforts to establish the University of California, Merced. All appropriations and revenue related to these efforts are included in this budget unit for tracking purposes. In Fiscal Year 2005/06 this budget unit was phased out.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

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

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	0	6,136	89,251	89,251	89,251
CAPITAL ASSETS	0	32,954	500,000	500,000	500,000
GRAND TOTAL	0	39,090	589,251	589,251	589,251

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

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	APPROVED
89049 Backflow Preventers/Meters	$500,000	$500,000	$500,000
TOTAL	$500,000	$500,000	$500,000

The Backflow Preventers/Meters are requested to be installed to protect community water system 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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	405,635	505,854	764,602	764,602	772,322
SERVICES & SUPPLIES	377,604	413,407	542,145	542,145	542,375
GRAND TOTAL	783,239	919,261	1,306,747	1,306,747	1,314,697

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

B018 (12/98)

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 RECOMMENDED	2007/08 APPROVED
Risk Management Director	1	1	1	1
Risk Analyst I/II/III	2	2	2	2
Insurance and Benefits Technician I/II	3	3	3	3
Insurance Claims Assistant	1	1	1	1
TOTAL FULL-TIME & VS	7	7	7	7
Extra Help				
EH Insurance Claims Specialist I	0.40	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.

At final budget, this category was adjusted for Special Pays differential for Risk manager.

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.

At final budget, General Liability was increased in relation to special pay increase.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

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

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
7,720	*230*				*$7,950*	*$0*

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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	506,374	559,423	736,391	736,391	736,391
SERVICES & SUPPLIES	1,580,948	718,980	3,930,955	3,930,955	3,930,955
GRAND TOTAL	2,087,322	1,278,403	4,667,346	4,667,346	4,667,346

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

B018 (12/98)

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 RECOMMENDED	2008/09 APPROVED
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
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
INTRAFUND & INTERFUND TRANSFERS	6,648,000	239,027	1,026,000	1,026,000	550,000
GRAND TOTAL	6,648,000	239,027	1,026,000	1,026,000	550,000

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

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 2006/07	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***	***0***
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.

At final budget, Operating Transfers Out for Fire Fund-Castle Fire Station was decreased based on fiscal constraints and to balance budget.

CAPITAL ASSETS

None.

REVENUE
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
			($476,000)		*($476,000)*	*$0*

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	1,579,244	1,690,825	2,053,971	2,053,971	2,053,971
SERVICES & SUPPLIES	144,423	156,826	180,898	180,898	180,898
INTRAFUND & INTERFUND TRANSFERS	-415,395	-418,567	-442,890	-442,890	-442,890
CAPITAL ASSETS	0	7,431	0	0	0
GRAND TOTAL	1,308,272	1,436,515	1,791,979	1,791,979	1,791,979

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

B018 (12/98)

DPW - PUBLIC WORKS ADMINISTRATION

BUDGET UNIT 19900

Public Works Administration budget unit was established in FY 1982/83 and reorganized in FY 1987/88. It consists of management and clerical/accounting positions that are cost applied to other divisions. The function of this budget unit is to provide leadership, efficient management, accounting, and centralized administrative control for all Public Works divisions.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
County Public Works Director/Road Commissioner	1	1	1	1
Assistant Public Works Director	1	1	1	1
Deputy Director Public Works Administrative Services	1	1	1	1
Administrative Engineer	1	1	1	1
Special Programs Director	1	1	1	1
Staff Services Analyst I/II	1	1	1	1
Automation Systems Analyst I/II	1	1	1	1
Fiscal Supervisor	0	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.

At final budget Transportation and Travel – In State was reduced to cover needed Transportation and Travel-Out of State appropriations.

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.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

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

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	11,554	2,000	410,000	410,000	410,000
OTHER CHARGES	1,731,579	1,795,215	2,000,000	2,000,000	2,000,000
CAPITAL ASSETS	0	1,151	0	0	0
GRAND TOTAL	1,743,133	1,798,366	2,410,000	2,410,000	2,410,000

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

B018 (12/98)

COUNTY COURT OPERATION

BUDGET UNIT 20000

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

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	6,885,702	6,775,348	8,744,973	8,744,973	8,744,973
SERVICES & SUPPLIES	1,953,147	1,606,017	2,101,801	2,101,801	2,101,801
OTHER CHARGES	-796	0	0	0	0
CAPITAL ASSETS	47,195	16,943	40,000	40,000	80,000
GRAND TOTAL	8,885,248	8,398,308	10,886,774	10,886,774	10,926,774

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

B018 (12/98)

CHILD SUPPORT SERVICES AGENCY

BUDGET UNIT 20100

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

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
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	115.00	115.00

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	APPROVED
85438	Leasehold Improvements	$30,000	***$60,000***	***$60,000***
89181	***2*** Copy Machine	10,000	***20,000***	***20,000***
Total		$40,000	$80,000	$80,000

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.

At final budget, appropriation was increased to allow for the purchase of an additional copier and additional repairs to the leased facility.

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.

At final budget, Federal and State Family Support revenue was increased based on higher anticipation of allocation.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
				$40,000	***$40,000***	***$40,000***

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	17,229	21,458	25,000	25,000	25,000
OTHER CHARGES	-150	0	0	0	0
GRAND TOTAL	17,079	21,458	25,000	25,000	25,000

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

B018 (12/98)

GRAND JURY

BUDGET UNIT 20200
The Grand Jury consists of 19 members drawn from citizens of the County. Duties include the investigation of crimes committed against the public, and reporting its findings and recommendations for improvements by way of the annual Grand Jury Report. The Superior Court is responsible for the administration of this budget unit.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
This category is budgeted at FY 2007/08 level.

At final budget, Communications was reduced to support appropriations for Communications – Internal.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

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

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	7,005,074	8,200,412	9,960,348	9,783,314	9,770,465
SERVICES & SUPPLIES	1,513,117	1,707,706	1,901,552	1,898,538	1,918,711
OTHER CHARGES	26,630	-2,194	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-997,181	-1,061,650	-1,141,208	-1,141,208	-582,587
CAPITAL ASSETS	47,913	38,775	0	0	0
GRAND TOTAL	7,595,553	8,883,049	10,720,692	10,540,644	11,106,589

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

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 RECOMMENDED	2008/09 APPROVED
District Attorney/Public Administrator	1	1	1	1
Assistant District Attorney	1	1	1	1
Chief Deputy District Attorney	2	2	2	2
Deputy District Attorney I/II/III/IV	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	9	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 RECOMMENDED	2008/09 APPROVED
County Office Supervisor	0	0	0	0
TOTAL FULL-TIME & VS	74	83	84	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	84	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	87.00	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 were not recommended at this time.

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.

At final budget, salaries and employee benefits category was reduced overall related to staffing. The department requested to add one (1) Account Clerk III and delete one (1) Accounting Technician (Pos 69). Recommended positions were not approved as of September 16, 2008 due to uncertainties in the State budget. Recommended positions will be reviewed further once the State budget has been passed and its impacts on the County resources have been determined.

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.

At final budget, Professional and Special Services – Rents and Leases, Structural, Improvements, and Grounds, and Professional and Special Services – Contractual Agreements were increased based on agreements.

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.

At final budget, this category was adjusted to reflect reduction of contract from Human Services Agency.

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.

At final budget, Federal Other was increased based on the Anti-Gang Sweep program. State Aid Insurance Fraud was increased and State OES/OCJP Grant Funds were decrease based on more current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($12,849)	*$20,173*	*$0*	*$558,621*	*$0*	*$565,945*	*$74,858*

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	2,095,767	2,610,640	3,507,142	3,364,172	3,364,172
SERVICES & SUPPLIES	440,770	486,164	636,361	635,875	635,875
CAPITAL ASSETS	0	0	10,000	10,000	10,000
GRAND TOTAL	2,536,537	3,096,804	4,153,503	4,010,047	4,010,047

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

B018 (12/98)

PUBLIC DEFENDER

BUDGET UNIT 20600

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

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
County Public Defender	1	1	1	1
County Public Defender Designee	0	1	1	1
Chief Deputy Public Defender	1	1	1	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	25	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	26.50	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.

At final budget, the department requested to delete (1) Supervising Deputy Public Defender (position # 18) and retain its request for one (1) Chief Deputy Public Defender. Recommend positions were not approved as of September 16, 2008 due to uncertainties in the State budget. Recommended positions will be reviewed further once the State budget has been passed and its impacts on the County resources have been determined.

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	APPROVED
89045	1 Copy Machine	$10,000	$10,000	$10,000
Total		$10,000	$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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	19,001	54,598	75,000	75,000	75,000
GRAND TOTAL	19,001	54,598	75,000	75,000	75,000

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

B018 (12/98)

JUSTICE AUTOMATION SYSTEM

BUDGET UNIT 20900

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

EXECUTIVE'S COMMENT

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

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	114,975	123,335	136,250	136,250	136,250
SERVICES & SUPPLIES	1,790,104	1,798,157	2,146,881	2,146,881	2,146,881
OTHER CHARGES	0	-1,083	0	0	0
GRAND TOTAL	1,905,079	1,920,409	2,283,131	2,283,131	2,283,131

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

B018 (12/98)

INDIGENT DEFENSE

BUDGET UNIT 21200

Effective January 1, 1998, as a result of legislation (AB 233), the Board of Supervisors no longer has budget authority over expenditures related to Trial Court Funding. However, Indigent Defense costs are a County obligation and cannot be funded by the Courts under Trial Court Funding. This budget unit previously included appropriations related to the indigent defense costs associated with the Superior Court. In Fiscal Year 1997/98, all costs related to indigent defense were combined from Budget Unit 21400-Municipal Court Indigent Defense and Budget Unit 21200-Superior Court Indigent Defense into one budget, Budget Unit 21200-Indigent Defense. This budget unit includes appropriations for all costs related to indigent defense outside the Public Defender's budget.

EXECUTIVE'S COMMENT

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

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

SALARIES AND EMPLOYEE BENEFITS

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

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	1,493,633	1,710,759	2,397,562	2,397,562	2,322,512
SERVICES & SUPPLIES	85,391	71,072	66,751	66,751	66,427
GRAND TOTAL	1,579,024	1,781,831	2,464,313	2,464,313	2,388,939

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

B018 (12/98)

SHERIFF - COURT SECURITY

BUDGET UNIT 22000

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

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
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***	***5.00***
EH Sheriff Security Attendant	2.50	1.00	1.00	1.00
TOTAL FTE	7.50	6.40	6.40	6.00
TOTAL BUDGETED/APPROVED	***19.50***	***25.40***	***25.40***	***25.00***

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.

At final budget, Salaries and Employee Benefits are reduced in Extra Help based on the Court contract.

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.

At final budget, Insurance-General Liability is reduced based on the Court contract.

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.

At final budget, Law Enforcement – Trial Court is decreased based on the Court contract.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($75,050)	*($324)*				*($75,374)*	*($75,374)*

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - POLICE PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	12,845,298	14,086,043	16,174,588	15,793,075	15,729,222
SERVICES & SUPPLIES	3,516,606	3,909,797	4,255,295	4,243,175	4,300,564
OTHER CHARGES	-1,239	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-292,469	-330,890	-302,810	-302,810	-195,779
CAPITAL ASSETS	734,887	963,538	205,160	205,160	239,160
GRAND TOTAL	16,803,083	18,628,488	20,332,233	19,938,600	20,073,167

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

B018 (12/98)

SHERIFF - OPERATIONS

BUDGET UNIT 22100

Government Code Section 24000 mandates the Office of Sheriff be established in each County in California. The duties and responsibilities of the office are regulated in various California codes. They are further extended when local ordinances apply. In 1993, the Board of Supervisors adopted Ordinance #1479 to consolidate the office of Coroner with Sheriff pursuant to Government Code Section 24304 and 27491. In January 2003, the Sheriff assumed the responsibility of the Court Security Division, previously the Marshal Department (Budget Unit 22000). In 2005, the Sheriff requested the Sheriff-Court Security be separate from Sheriff-Operations. Sheriff-Court Security was reassigned budget unit 22000.

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

EXECUTIVE'S COMMENT

The Sheriff's efforts to obtain grant funding have enabled an increased law enforcement presence in the unincorporated areas of the County. Methamphetamine continues to be a prevalent problem. Approximately 70% of all felony drug charges in Merced County involve the use, sale, transportation, and/or manufacture of methamphetamine. Grant funding has enabled the Sheriff to add additional positions, purchase law enforcement equipment and technology, and educate the school children and the public on the dangers of drugs within the County. In late 2003, the Sheriff entered into a collaborative agreement with the City of Merced and the Merced City Chief of Police to obtain a Federal Methamphetamine Grant administered by the city. During FY 2006/07, the following grants were awarded: Federal DEA Domestic Cannabis Grant, the Edward Byrne Memorial Justice Assistance Grant (JAG), Homeland Security/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 RECOMMENDED	2008/09 APPROVED
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	0
Sheriff Senior Sergeant/Sheriff Sergeant	11	13	13	13
Deputy Sheriff/Coroner I/II	73	80	80	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 RECOMMENDED	2008/09 APPROVED
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	10	10
Sheriff Cadet (Revenue Funded)	2	2	2	2
TOTAL FULL-TIME & VS	122	131	132	131
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	168.00	167.00

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

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

On February 13, 2007 (Mid Year), six (6) Legal Transcriptionist I/II (Position #2, 35, 38, 63, 67, 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.

At final budget, the salaries and employees benefit category was reduced overall based on the deletion of two Deputy Sheriffs, positions #150 and #151. Appropriations for one (1) Deputy Sheriff/Coroner were added for Turlock Irrigation District contract.

SALARIES AND EMPLOYEE BENEFITS (Continued)

Three Deputies positions #27, #116, and #135 were shifted to General Fund supported positions due to decreases in grant funding and fiscal constraints.

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 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.

At final budget, Maintenance-Structure, Improvement and Grounds were increased to update locks of Sheriff offices. Transportation and Travel are increased due to change in location for officer training. Small Tools and Instruments are increased based on Cannibis Grant. Transportation and Travel - Out of State was increased for canine training.

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.

At final budget, this category was adjusted to reflect loss of contract from Human Services Agency and decrease in support from Ag Crime Grant.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
89035	40 Marked Car Mobile Radios	$85,000	$85,000	$85,000
89036	10 Unmarked Car Mobile Radios	35,000	35,000	35,000
89037	22 SWAT Vests	50,160	50,160	50,160
89039	2 Applicant Live Scan Machines	35,000	35,000	35,000
89059	***Aircraft Wash System***	***0***	***0***	***5,500***
89060	***Aviator Night Vision System***	***0***	***0***	***13,500***
89067	***2 Law Enforcement Canines***	***0***	***0***	***15,000***
Total		$205,160	$205,160	***$239,160***

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.

At final budget, capital asset requests were approved for an Aircraft Wash System and Aviator Night Vision System to maintain aircraft and assist deputies. Two (2) Law Enforcement Canines were approved due to retirement of previous canines.

REVENUE

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

At final budget, State Other was increased for Canines, Wash System, support for Community Service Tech and locking systems for Sheriff Offices. Federal Other was increased for surveillance system, Cannibis Grant operational purchases and Night Vision System. Personnel Services are increased for TID contract and Vehicle Code Fines – Registration are increased for Sheriff rewrite.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($63,853)	*$57,389*		*107,301*	*34,000*	*$134,567*	*$578,410*

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	9,914,758	10,684,948	12,744,168	12,005,786	12,091,175
SERVICES & SUPPLIES	7,149,156	7,368,870	8,163,554	8,154,586	8,498,486
OTHER CHARGES	37,555	24,045	45,000	45,000	45,000
INTRAFUND & INTERFUND TRANSFERS	-766,546	-466,194	-445,000	-445,000	-445,000
CAPITAL ASSETS	224,271	225,116	130,000	130,000	130,000
GRAND TOTAL	16,559,194	17,836,785	20,637,722	19,890,372	20,319,661

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

B018 (12/98)

SHERIFF-CORRECTIONS

BUDGET UNIT 23000

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

EXECUTIVE'S COMMENT

Financing the operation of county correctional facilities continues to be a major funding issue for most counties. In recent years, tougher attitudes and policies on crime combined with mandatory sentencing laws have left counties struggling to keep up with the space and programs needed to keep the justice system in balance. Population caps for the jails often require the release of inmates after serving only a portion of their sentences. However, this alternative is becoming less feasible as the population of inmates awaiting trial becomes a greater percentage of the total. The "Three Strikes" initiative has resulted in a growing number of persons arrested for felonies electing to be tried rather than to plead. In FY 2003/04 and FY 2004/05, 12 additional beds and 20 beds respectively were added to the John Latorraca Center. Electronic monitoring devices and other work furlough programs help mitigate the impact of high jail populations.

Video arraignment from the John Latorraca Center to the Los Banos Court system was added during FY 2002/03. During FY 2003/04, additional video arraignment systems were added to the main Merced Courts for connection to both the Main Jail and the John Latorraca Center.

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 RECOMMENDED	2008/09 APPROVED
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	81	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	2	2
Accounting Technician	0	0	0	0
TOTAL FULL-TIME & VS	110	115	114	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	129.00	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.

At final budget, this category was increased for one (1) Correctional Officer I/II to assist with roadside cleanup. Recommended positions were not approved as of September 16, 2008 due to uncertainties in the State budget. Recommended positions will be reviewed further once the State budget has been passed and its impacts on the County resources have been determined.

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.

At final budget, Professional and Special Services – Medical Services were increased for the jail medical contract. Professional and Special Services – Facility Operations were increased for departing load charges from Pacific Gas and Electric. Insurance – General Liability is increased for Correctional Officer I/II.

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

At final budget, Law Enforcement Services is increased for support of Correctional Officer I/II. Funding is to be received from DPW – Roads department.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$85,389	***$343,900***				***$429,289***	***$86,500***

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	274,314	217,714	366,421	312,745	312,745
SERVICES & SUPPLIES	649,713	563,968	834,077	833,936	833,936
CAPITAL ASSETS	37,793	82,835	0	0	0
GRAND TOTAL	961,820	864,517	1,200,498	1,146,681	1,146,681

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

B018 (12/98)

SHERIFF-INMATE WELFARE

BUDGET UNIT 23100

The Sheriff maintains and operates an inmate supply store. Profits from the sales of goods and services to inmates for items such as candy bars, cigarettes, telephone calls, etc. are maintained in a separate fund in accordance with Section 4025 of the Penal Code. The Inmate Welfare Trust Fund is used for the benefit, education, and welfare of the inmates; and to maintain the facility and personnel.

SALARIES AND EMPLOYEE BENEFITS

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

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	4,636,520	5,049,385	6,321,350	6,321,350	6,321,350
SERVICES & SUPPLIES	1,386,024	1,591,360	1,732,388	1,732,388	1,770,403
OTHER CHARGES	343,057	425,947	477,654	477,654	477,654
INTRAFUND & INTERFUND TRANSFERS	989,634	990,452	914,326	914,326	914,326
CAPITAL ASSETS	64,479	129,192	0	0	4,700
GRAND TOTAL	7,419,714	8,186,336	9,445,718	9,445,718	9,488,433

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

B018 (12/98)

JUVENILE HALL

BUDGET UNIT 23300

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

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

EXECUTIVE'S COMMENT

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

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

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

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
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	0	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.

At final budget, Maintenance – Structure, Improvement and Grounds are increased for carpet and floor restoration. Professional and Special Services – Contractual Agreements are increased for shift pattern assessments for staff. Household Expense – Equipment is increased for buffer to maintain floors at Juvenile Justice Center.

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

	REQUESTED	RECOMMENDED	APPROVED
88442 1 Pressure Washer	***$0***	***$0***	***$3,400***
88443 Cargo Trailer	***0***	***0***	***1,300***
Total	***$0***	***$0***	***$4,700***

At final budget, one (1) Pressure Washer and Cargo Trailer was allocated to assist in graffiti abatement program.

REVENUE

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

At final budget, State Other was increased for Standard and Training for Corrections funds omitted from budget.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$38,015			*$4,700*	*$42,715*	*$38,015*

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	6,063,999	6,765,482	8,307,359	8,307,359	8,307,359
SERVICES & SUPPLIES	844,775	1,215,875	2,732,553	2,732,553	2,789,452
OTHER CHARGES	-87	992	3,325	3,325	3,325
INTRAFUND & INTERFUND TRANSFERS	-82,837	-716,093	-140,727	-140,727	-140,727
CAPITAL ASSETS	157,448	102,496	0	0	0
GRAND TOTAL	6,983,298	7,368,752	10,902,510	10,902,510	10,959,409

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

B018 (12/98)

PROBATION

BUDGET UNIT 23400

The Probation Department provides coordinated services to the courts, other justice agencies within the County, and the community. 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 RECOMMENDED	2008/09 APPROVED
Chief Probation Officer	1	1	1	1
Assistant Chief Probation Officer	1	1	1	1
Probation Program Manager	2	2	2	2
Probation Administration Division Director	1	1	1	1
Supervising Probation Officer	8	9	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	87	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 RECOMMENDED	2008/09 APPROVED
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	88.01	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 added 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.

At final budget, Professional and Special Services – Contractual Agreements was increased for Global Positioning System monitoring for juveniles. Special Department Expense – Other was increased for handbooks and defibulators. Professional and Special Services – Laboratory are increased for drug testing of Day Reporting Center participants.

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.

At final budget, Federal Other and State Other were increased due to funds not previously budgeted in proposed

budget.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$56,899				*$56,899*	*$56,899*

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
OTHER CHARGES	878,193	640,763	3,250,000	3,250,000	3,250,000
GRAND TOTAL	878,193	640,763	3,250,000	3,250,000	3,250,000

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

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - FIRE PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	721,338	824,101	894,736	799,687	889,687
SERVICES & SUPPLIES	8,036,732	12,931,605	12,192,761	12,182,633	12,223,633
OTHER CHARGES	0	-11,096	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-4,132	-52,212	-77,055	-77,055	-77,055
CAPITAL ASSETS	16,922	715,776	1,057,600	1,057,600	1,273,140
GRAND TOTAL	8,770,860	14,408,174	14,068,042	13,962,865	14,309,405

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

B018 (12/98)

FIRE

BUDGET UNIT 25000

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

EXECUTIVE'S COMMENT

Fiscal year 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 RECOMMENDED	2008/09 APPROVED
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	0	0
TOTAL FULL-TIME & VS	5	6	6	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	18.52	18.52
TOTAL BUDGETED/APPROVED	24.27	24.77	24.52	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 in lieu of contracted Fire Apparatus Engineer. 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.

At final budget, recommend positions were not approved as of September 16, 2008 due to uncertainties in the State

SALARIES AND EMPLOYEE BENEFITS (continued)

budget. Recommended positions will be reviewed further once the State budget has been passed and its impacts on the County resources have been determined.

Appropriation was added to Worker Compensation Insurance – Other in order to cover cost of Paid On-Call Fire Fighter worker compensation insurance policy.

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.

At final budget this category increased due to an increase in Special Department Expense – Fire Training and an increase to Special Department Expense – Weed Abatement based on trends.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
89050	2 Command Vehicles Replacement	$92,000	$92,000	$92,000
89051	Utility Vehicle Replacement	39,000	39,000	39,000
89053	2 Extractors for Cleaning Turn Out Gear	9,600	9,600	9,600
89055	2 Ice Machines	7,000	7,000	7,000
89056	1 Facility Generator	10,000	10,000	10,000
89058	***2 Medium Rescue Units***	***900,000***	***900,000***	***900,000***
89069	***5 Fully Equipped Extraction Systems***	***0***	***0***	***179,645***
89070	***3 Partially Equipped Extraction Systems***	***0***	***0***	***35,895***
Total		$1,057,600	$1,057,600	$1,273,140

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.

At final budget 5 Fully Equipped Extraction Systems and 3 Partially Equipped Extraction Systems were added due to grant award received. The 2 Medium Rescue Units were added at proposed budget but were unable to be included at publication.

REVENUE

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

At final budget State other revenue had increased due to grant award. Operating Transfers In was decreased due to General Fund support not needed this fiscal year.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$90,000	***$41,000***			***$215,540***	***$346,540***	***($171,400)***

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - FIRE PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	53,375	57,459	63,072	63,072	63,072
SERVICES & SUPPLIES	436,704	756,448	15,006	15,006	15,006
CAPITAL ASSETS	37,538	306,729	0	0	0
GRAND TOTAL	527,617	1,120,636	78,078	78,078	78,078

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

B018 (12/98)

EMERGENCY SERVICES

BUDGET UNIT 25100

The Merced Office of Emergency Services (OES) was established in 1971 in compliance with the California Emergency Services Act and State OES standards. It is operated under the direction of the Fire Department. The mission of OES is to facilitate disaster preparedness, response and recovery; and, to ensure the citizens of Merced County receive available benefits from both federal and state governments, which deal with disaster mitigation, disaster planning, and disaster assistance in the event of a local disaster. As of FY 1993/94, this budget unit has been funded and managed within the Fire Fund.

SALARIES AND EMPLOYEE BENEFITS

	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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	97,417	251,827	261,726	261,726	321,726
GRAND TOTAL	97,417	251,827	261,726	261,726	321,726

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

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.

At final budget, Professional and Special Services was increased for storm water management plan.

OTHER CHARGES
None

INTRAFUND AND INTERFUND TRANSFERS
None

CAPITAL ASSETS
None

REVENUE
None

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$60,000				***$60,000***	***$0***

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	2,466,348	2,408,889	2,952,150	2,952,150	2,952,150
SERVICES & SUPPLIES	414,963	416,179	429,730	429,730	429,730
INTRAFUND & INTERFUND TRANSFERS	-40,000	-18,000	-43,000	-43,000	-43,000
CAPITAL ASSETS	11,334	13,312	0	0	148,800
GRAND TOTAL	2,852,645	2,820,380	3,338,880	3,338,880	3,487,680

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

B018 (12/98)

AGRICULTURAL COMMISSIONER

BUDGET UNIT 27000

This department is committed to the protection and promotion of agriculture, Merced County's primary industry, as well as the enhancement and conservation of the environment and protection of the public health, safety and welfare of all residents and consumers. This is achieved through the enforcement of federal and state laws, county ordinances and policies of the Board of Supervisors.

The department activities aim to prevent the introduction and spread of injurious insects, plant and animal diseases, and noxious weeds; to ensure consumer satisfaction by standardization of packaging of fruits, nuts, vegetables, eggs, and honey; and to enforce laws relative to the use and sale of chemicals and pesticides.

EXECUTIVE'S COMMENT

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

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

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

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
Agricultural Commissioner/Sealer of Weights & Measures/Director of Animal Control	1	1	1	1
Assistant Agricultural Commissioner/ Sealer of Weights & Measures	1	1	1	1
Deputy Agricultural Commissioner	3	3	3	3
Agricultural Biologist I/II/III	17	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 RECOMMENDED	2008/09 APPROVED
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.

On September 3, 2007 the Ag Administrative Advocate (Position #32) was 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 primarily due to a reduction in Insurance – General Liability countywide rates and premium.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
83621 Re-locate Modular Bldg at Ag. Comm	***$0***	***$148,000***	***$148,000***
Total	$0	$148,000	$148,000

At Final Budget, appropriation was added to move the modular building from the Grogan location to the Wardrobe location.

REVENUE

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

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
				$148,000	***$148,000***	***$148,000***

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	16,616	12,152	21,677	21,677	21,677
SERVICES & SUPPLIES	91,102	74,539	85,215	85,215	85,215
INTRAFUND & INTERFUND TRANSFERS	40,000	18,000	43,000	43,000	43,000
GRAND TOTAL	147,718	104,691	149,892	149,892	149,892

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

B018 (12/98)

SPECIAL PEST CONTROL

BUDGET UNIT 27100

This division of the Agricultural Commissioner's Office provides public and crop protection by controlling or eradicating primary noxious weeds and certain secondary noxious weeds before they become costly and widespread in the County. The division mixes and provides baits to aid in the control of ground squirrels and for other various rodents causing damage through the application of toxicants. The application helps to suppress damage and possible outbreaks of human and animal disease from rodent carriers.

SALARIES AND EMPLOYEE BENEFITS

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

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	439,567	477,279	536,541	536,541	536,541
SERVICES & SUPPLIES	68,664	80,365	105,028	105,028	105,028
OTHER CHARGES	-140	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-27,297	-11,459	-11,459	-11,459	-11,459
GRAND TOTAL	480,794	546,185	630,110	630,110	630,110

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

B018 (12/98)

SEALER OF WEIGHTS & MEASURES

BUDGET UNIT 27200

This division of the Agricultural Commissioner's Office enforces State laws relative to businesses or the public who commercially use or are responsible for weighing and measuring devices and the accuracy of such devices, contents of commodities in containers and quality standards for certain petroleum and automotive products. Activities of this division are aimed at the protection of the public in their day-to-day transactions involving weight, measure, or count of any commodity or product purchased or sold thereby ensuring equity in the marketplace.

SALARIES AND EMPLOYEE BENEFITS

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

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	1,112,410	1,064,877	1,195,083	1,195,083	1,195,083
SERVICES & SUPPLIES	219,034	183,982	288,860	288,860	288,860
CAPITAL ASSETS	38,963	0	0	0	0
GRAND TOTAL	1,370,407	1,248,859	1,483,943	1,483,943	1,483,943

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

B018 (12/98)

DPW – BUILDING DIVISION

BUDGET UNIT 27300

The Building Division insures compliance with state and federally mandated minimum standards and County of Merced codes to safeguard life or limb, health, property, and public welfare in relation to structures within the unincorporated areas of the County of Merced.

EXECUTIVE'S COMMENTS

Merced County has experienced a substantial 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 RECOMMENDED	2008/09 APPROVED
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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	2,284,401	2,374,016	2,867,205	2,867,205	2,867,205
SERVICES & SUPPLIES	438,395	448,448	479,488	479,488	479,488
INTRAFUND & INTERFUND TRANSFERS	-340,282	-357,856	-513,000	-513,000	-513,000
CAPITAL ASSETS	37,148	0	0	0	0
GRAND TOTAL	2,419,662	2,464,608	2,833,693	2,833,693	2,833,693

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

B018 (12/98)

DPW - PROFESSIONAL SERVICES DIVISION

BUDGET UNIT 27400

DPW-Professional Services was established in FY 1993/94 by Public Works as part of efforts to help balance the General Fund and consolidate operations. It consists of professional engineering staff transferred from Roads, Surveyor, Public Services, and County-Owned Buildings. This budget unit is designed to be self-supporting through charges to departments and outside agencies.

EXECUTIVE'S COMMENT

The Road Division is a major client of Professional Services. Over the past few years, this division has provided preliminary cost and design services for several projects requested from General Fund departments, but have been unable to recover these costs unless the project is budgeted. An appropriation is included in Budget Unit 17000 to reimburse Professional Services for some of these costs.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
Deputy Director Public Works Professional Services	1	1	1	1
Supervising Engineer	1	1	1	1
Project Engineer	3	3	3	3
Senior Engineering Associate	1	1	1	1
Deputy County Surveyor	1	1	1	1
Deputy County Surveyor Designee	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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	675,754	743,394	977,965	977,965	977,965
SERVICES & SUPPLIES	369,106	289,700	556,669	556,669	556,669
CAPITAL ASSETS	30,859	203,778	0	0	0
GRAND TOTAL	1,075,719	1,236,872	1,534,634	1,534,634	1,534,634

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

B018 (12/98)

RECORDER

BUDGET UNIT 28000

The office of County Recorder was created by the State of California Constitution, Article II, Paragraph 5. This office was consolidated with the Auditor's Office in 1955, and remains a division of the Auditor-Controller's Office. The Recorder's Office records, indexes, and files documents such as property transfer records; financial statements; liens; deeds; certificates of discharge; maps (parcel, subdivision, highway, assessment, and surveys); notices; and marriage, birth, and death certificates. In addition, the office is responsible for examining all documents for compliance with laws for recording. Filing fees, micrographic fees, and documentary transfer taxes are also computed and collected by this office. Certified copies of records and general information are furnished to the public.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
Chief Deputy Recorder	1	1	1	1
Supervising Accounting Technician	1	1	1	1
Recorder Clerk I/II/III	7	7	7	7
Office Assistant I/II	0	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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	365,101	533,974	746,136	746,136	746,136
SERVICES & SUPPLIES	487,290	557,384	827,716	827,716	857,716
CAPITAL ASSETS	22,076	229	0	0	0
GRAND TOTAL	874,467	1,091,587	1,573,852	1,573,852	1,603,852

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

B018 (12/98)

CORONER

BUDGET UNIT 28100

The Coroner acting under the authority of the California Penal Code, Government Code, and Health and Safety Code provides a preliminary inquiry into any death reported. This hearing is recorded and if circumstances warrant, a full investigation into the cause of death is done. In October 1993, the Board of Supervisors adopted Ordinance 1479 to consolidate the office of Coroner with the Sheriff pursuant to Government Code Section 24304. In FY 1999/00, the memorandum of understanding (MOU) between the County and Union representative agreed that the Deputy Sheriff I/II and Sheriff Sergeant/Senior Sheriff Sergeant would perform Coroner functions and receive a salary differential.

SALARIES AND EMPLOYEE BENEFITS

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

At final budget, Special Department Expense was increased for recruiting services to find a forensic pathologist.

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.

At final budget, State Other was increased for forensic pathologist recruiting services. Funds are to come from Sheriff Trust 2610.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$30,000				*$30,000*	*$30,000*

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	802,115	1,270,175	845,575	845,575	845,575
CAPITAL ASSETS	0	20,912	0	0	0
GRAND TOTAL	802,115	1,291,087	845,575	845,575	845,575

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

B018 (12/98)

AFFORDABLE HOUSING

BUDGET UNIT 28200

This budget unit is established as an accounting and tracking mechanism for the Affordable Housing Program. Funds from Community Development Block Grant (CDBG) and the Housing Investment Partnership Act (HOME) are loaned to qualified low to moderate income participants. The funds can be borrowed by first time home buyers and by participants to rehabilitate an existing house. These funds are available to those who meet the low to moderate income designation and whose place of residence is in the unincorporated areas of Merced County.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is 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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	4,889	11,872	11,250	11,250	2,250
GRAND TOTAL	4,889	11,872	11,250	11,250	2,250

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

B018 (12/98)

EASTSIDE FISH & GAME ASSOCIATION

BUDGET UNIT 28300
The Eastside Fish & Game Association and Los Banos Sportsmen's Association divide revenue from fish and game violations. This revenue is used for the propagation of fish and game in Merced County.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
The Eastside Fish and Game Association uses its funding to replenish game birds; purchase supplies and equipment for the training range and cages, and provide safety education for hunters.

At final budget, Special Department Expense – Other was decreased to correctly state appropriations for FY 2008/09.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Revenue is received from fish and game violation fines.

At final budget, this category was reduced to balance unit based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($9,000)				*($9,000)*	*($1,123)*

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	13,107	4,939	9,250	9,250	2,250
GRAND TOTAL	13,107	4,939	9,250	9,250	2,250

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

B018 (12/98)

LOS BANOS SPORTSMEN'S ASSOCIATION

BUDGET UNIT 28400
The Eastside Fish & Game Association and Los Banos Sportsmen's Association divide revenue from fish and game violations. This revenue is used for the propagation of fish and game in Merced County.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
The Los Banos Sportsman's Association uses its revenue to buy replacement game birds to repopulate their wildlife habitats. Hunter safety supplies are also purchased to provide hunter safety classes.

At final budget, Special Department Expense – Other was decreased to correctly state appropriations for FY 2008/09.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Revenue is received from fish and game violation fines.

At final budget, this category was reduced to balance unit based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($7,000)				*($7,000)*	*($3,000)*

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	1,938,994	2,128,947	2,558,484	2,604,082	2,604,082
SERVICES & SUPPLIES	723,898	734,923	857,282	857,883	857,883
OTHER CHARGES	-18,668	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-4,500	-44,054	-175,000	-175,000	-175,000
CAPITAL ASSETS	162,960	21,305	404,780	0	0
GRAND TOTAL	2,802,684	2,841,121	3,645,546	3,286,965	3,286,965

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

B018 (12/98)

PLANNING AND COMMUNITY DEVELOPMENT

BUDGET UNIT 28500

The Planning and Community Development Department provides professional 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 RECOMMENDED	2008/09 APPROVED
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	APPROVED
89044	Computer Software	$404,780	$0	$0
Total		$404,780	$0	$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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	12,276	10,227	33,200	33,200	33,200
OTHER CHARGES	65,000	65,000	65,000	65,000	65,000
GRAND TOTAL	77,276	75,227	98,200	98,200	98,200

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

B018 (12/98)

LOCAL AGENCY FORMATION COMMISSION

BUDGET UNIT 28600

The Local Agency Formation Commission (LAFCO) operates under the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code 56000 et seq.). In Merced County, the Commission is composed of two members of the Board of Supervisors, two elected city officials who are either mayors or city council members, and one person representing the general public. The public member is elected by the other four Commission members. The Commission regulates formation of cities, annexations of territory to cities, and formations, annexations, detachments, mergers, consolidations, dissolutions, and reorganizations of special districts (except school districts) within Merced County. Extensive changes in the laws governing LAFCO were enacted January 1, 2001 and require LAFCO to function as an independent entity. Beginning in FY 2001/02, the Commission decided to contract with the County of Merced for LAFCO staff and legal counsel services and is continuing through FY 2007/08.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category 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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	965,974	1,105,893	1,401,962	1,401,962	1,401,962
SERVICES & SUPPLIES	442,414	403,975	476,900	476,900	476,900
OTHER CHARGES	-15	0	0	0	0
CAPITAL ASSETS	0	15,000	75,000	75,000	75,000
GRAND TOTAL	1,408,373	1,524,868	1,953,862	1,953,862	1,953,862

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

AGRICULTURAL COMMISSIONER - ANIMAL CONTROL

BUDGET UNIT 28700

This division of the Agricultural Commissioner's Office is charged with the responsibility of enforcing State laws and County ordinances relative to licensing, vaccinating, and regulating dogs and other domestic animals. The division maintains the animal shelter for impounding; placing and disposal of unwanted dogs, cats, and strays; and quarantining rabies-suspicious animals. Spaying or neutering of adoptable animals and other health services are provided to shelter animals.

EXECUTIVE'S COMMENT

The current State Mandated programs and service levels implemented have reduced the departmental animal euthanasia rate from 83% in FY 2001/02 to 33% in FY 2005/06.

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 RECOMMENDED	2008/09 APPROVED
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	1	1	1
Office Assistant I/II	0	1	1	1
Typist Clerk I/II	1	1	1	1
TOTAL FULL-TIME & VS	16	19	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	APPROVED
89057	3 Animal Control Utility Boxes	$75,000	$75,000	$75,000
Total		$75,000	$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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	69,817	49,803	52,000	52,000	52,000
GRAND TOTAL	69,817	49,803	52,000	52,000	52,000

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

B018 (12/98)

PREDATORY ANIMAL CONTROL

BUDGET UNIT 28800

The Predatory Animal Control program provides animal damage control for Merced County. It is operated in conjunction with the United States Department of Agriculture (USDA) that provides employees and splits the costs for supplies, equipment and supervision with the County. Animal damage control is an essential activity in agricultural areas where there can be significant dollar losses due to depredation of livestock and poultry, losses to crops, and damage to irrigation systems and other property.

EXECUTIVE'S COMMENT

The Agricultural Commissioner took responsibility for the Predatory Animal Control function during FY 1998/99. The Governor's May revise for FY 2002/03 eliminated the State's share in the cost of funding the Cooperative Wildlife Services Predatory Animal Control Program. USDA picked up a portion of this funding, but the net result was Merced County losing 0.5 Full Time Equivalent (FTE) trapper (one trapper position is currently shared with Madera County). Since FY 2002/03 Merced County has maintained the 1.5 FTE Trapper staffing level, where one trapper position has been shared with Madera County. For FY 2007/08, Madera County is increasing their program to fund 1.0 FTE Trapper. USDA staff has advised that Merced's animal damage control workload can be effectively covered by 1.0 FTE Trapper. The 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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	0	0	20,000	20,000	20,000
OTHER CHARGES	63,756	62,926	66,456	66,456	66,456
GRAND TOTAL	63,756	62,926	86,456	86,456	86,456

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

B018 (12/98)

MERCED COUNTY ASSOCIATION OF GOVERNMENTS

BUDGET UNIT 28900

The functions of the Merced County Association of Governments (MCAG) are to conduct area-wide planning as may be required by law or directed by the governing board, to render technical assistance to MCAG member agencies as authorized by the governing board, and to act as the Solid Waste Advisory Board which is an advisory body established by the solid waste disposal agreement between the County of Merced and the cities of Atwater, Dos Palos, Gustine, Livingston, Los Banos and Merced. MCAG is designated the Regional Transportation Planning Agency for Merced County and has other transportation planning responsibilities including the responsibility for the Transit Joint Powers Authority. MCAG is responsible for local review of proposed federal financial assistance, direct federal development activities and environmental documents, and State plans. MCAG is also able to provide contractual staff work on regional projects like the Yosemite Area Regional Transportation Strategy Board.

This budget unit is used to appropriate Merced County's annual payments in support of MCAG.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is budgeted at 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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	4,525	3,581	52,325	52,325	52,325
GRAND TOTAL	4,525	3,581	52,325	52,325	52,325

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

B018 (12/98)

AIRPORT LAND USE COMMISSION

BUDGET UNIT 29000

As set forth in sections 21670 through 21676 of the Public Utilities Code, the purpose of the Airport Land Use Commission (ALUC) is to study and recommend uses and use restrictions for land surrounding public airports. The ALUC meets on a quarterly basis. The Airport Land Use Commission has the authority to review public agency decisions regarding new land uses near airports and determine whether actions are contrary to the best interests of the airport and adjacent areas. If the Airport Land Use Commission determines that the proposed use is harmful, the determination can only be overruled by a four-fifths vote of the governing body having jurisdiction over the affected airport.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is 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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	116,731	136,641	168,104	168,104	168,104
SERVICES & SUPPLIES	12,105	15,447	30,811	30,811	30,811
INTRAFUND & INTERFUND TRANSFERS	0	0	8,000	8,000	8,000
GRAND TOTAL	128,836	152,088	206,915	206,915	206,915

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

B018 (12/98)

COUNTY CLERK

BUDGET UNIT 29400

In January 1995, the Auditor-Controller assumed the functions of County Clerk, Registrar of Voters and Elections. The County Clerk issues marriage licenses; performs marriage ceremonies; accepts passport applications and fees; files and indexes Fictitious Business Statements; administers oaths of office to Notaries as well as loyalty oaths to county employees and elected officials; files powers of attorney for surety companies; files and posts public notices and environmental impact reports; certifies to the capacity of public officials; and registers process servers and unlawful detainer assistants. The registration includes requesting background investigations from the Department of Justice. In FY 1992/93 the Superior Court invoked the provisions of Government Code Section 69898 (d) and assumed from the County Clerk all duties previously performed in relation to judicial actions, proceedings and records.

During FY 2002/03, new automated scanning, indexing, recording and accounting system software and equipment were purchased by the Recorder's Office. As part of that automation project, a module of the system is installed for automation of cashiering, and the filing and indexing of Marriage Licenses, Fictitious Business Name Statements, Notaries, and Fish & Game reports.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
Chief Deputy County Clerk	1	1	1	1
Legal Clerk I/II	1	1	1	1
TOTAL FULL-TIME & VS	2	2	2	2
Extra Help				
EH Account Clerk II	0.50	0.50	0.50	0.50
TOTAL FTE	0.50	0.50	0.50	0.50
TOTAL BUDGETED/APPROVED	2.50	2.50	2.50	2.50

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

On August 19th, the Board of Supervisors approved reorganizing the management oversight of the County Clerk from the Auditor/Controller's Office to the Treasurer's Office. This change in oversight will be effective January 5, 2009.

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
FINAL

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

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	4,249,797	4,457,260	5,181,339	5,181,339	5,107,445
SERVICES & SUPPLIES	9,498,330	10,714,987	12,423,149	12,423,149	12,965,305
OTHER CHARGES	16,279	842	274,000	274,000	274,000
CAPITAL ASSETS	1,299,842	3,528,443	1,000,000	1,000,000	2,026,026
GRAND TOTAL	15,064,248	18,701,532	18,878,488	18,878,488	20,372,776

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

B018 (12/98)

DPW-ROAD DIVISION

BUDGET UNIT 30000

A major function of the County is to maintain public roads in the unincorporated area. The Streets and Highway Code gives the Board of Supervisors the authority over roads that are necessary for public convenience to be established, constructed, and maintained by the Department of Public Works (DPW). There are approximately 1,735 miles of maintained County roads, of which 1,512 are paved. The Road Division of DPW is responsible for these activities and currently consists of six (6) sections: Administration, Road Maintenance, Equipment Shop, Traffic/Sign Shop, Refuse Collection Enforcement, and Engineering Support. The Roads Division purchases engineering & clerical services from DPW-Professional Services Budget Unit 27400.

EXECUTIVE'S COMMENT

Merced County's road system continues to receive inadequate Federal/State funding to provide any significant program for reconstructing the several hundred miles of County roads that have deteriorated beyond the point where preventive maintenance and repair is effective.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
Deputy Director Public Works-Roads	1	1	1	1
Road Superintendent	1	1	1	1
Shop Supervisor	1	1	1	1
District Road Supervisor	3	3	3	3
Traffic Supervisor	1	1	1	1
Assistant Shop Supervisor	1	1	1	1
Assistant Road Supervisor	3	3	3	3
Assistant Traffic Supervisor	1	1	1	1
Equipment Service Worker	1	1	1	1
Heavy Equipment Mechanic I/II	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.

At final budget, this category was decreased based on vacant County Refuse Control Worker I/II (pos. 56). Position is subject to deletion pending outcome of State budget.

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.

At final budget, Professional and Special Services is increased for road projects. Publications and Legal Notices are increased for costs associated with notices and publications. Special Department Expense – Cost Allocation is decreased based on current information.

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	APPROVED
87002	***Prop 1B Projects***	***$0***	***$0***	***$994,026***
89028	1 Backhoe Loader	111,000	111,000	111,000
89029	1 Cat Wheel Loader	238,000	238,000	238,000
89030	1 Storm Drain Vacuum Truck	310,000	310,000	310,000
89031	1 Sign Shop Plotting System	64,000	64,000	64,000
89032	1 Hot Patch Truck	167,000	167,000	167,000
89033	1 One Ton Pickup	30,000	30,000	30,000
89034	3 ¾ Ton Pickups	80,000	80,000	80,000
89061	***Fueling System Retrofit***	***0***	***0***	***32,000***
Total		***$1,000,000***	***$1,000,000***	***$2,026,026***

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.

At final budget, Prop 1B projects were established and Fueling System Retrofit was added to meet California Air Resources Board regulation.

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.

At final budget, State Aid – Grants & Prop 1B, STP Replacement – MCAG, and State Aid TCRP was increased for encumbrance carryovers, FY 07/08 carryovers and Prop 1B to be received in FY 08/09. State – AB 2928 increased to balance budget unit based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($78,513)	*$546,775*			*$1,026,026*	*$1,494,288*	*$7,894,121*

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
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HEALTH

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	11,688,013	12,015,666	14,558,212	14,348,495	13,458,357
SERVICES & SUPPLIES	3,051,844	3,713,196	3,578,581	3,577,611	3,854,167
OTHER CHARGES	140,433	533,097	372,395	372,395	372,395
INTRAFUND & INTERFUND TRANSFERS	-428,603	-542,021	-540,856	-540,856	-139,852
CAPITAL ASSETS	171,798	184,636	0	0	0
GRAND TOTAL	14,623,485	15,904,574	17,968,332	17,757,645	17,545,067

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

B018 (12/98)

HEALTH

BUDGET UNIT 40000

The Health Department derives its authority from Section 10l000 et. seq of the California Health and Safety Code and Title 17 of the California Code of Regulations. These codes delineate the powers and responsibilities of the County Health Officer and his agents. Since FY 1990/91, medical responsibilities have been with the Health Officer while overall executive management of department functions has been under a non-physician administrator. The responsibilities of the different functions include departmental administration, clinical services, vital statistics, childrens medical services, health education, environmental health activities, public health nursing, maternal and child health, communicable disease control, emergency medical service management and planning, and laboratory services.

The Director of Public Health is the designated liaison for contract oversight and monitoring of the lease of the former County Hospital, (MCMC) to 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. ***In 2008, the Health Department transferred responsibility of Jail Health Services contract to the Sheriff's Department***

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 RECOMMENDED	2008/09 APPROVED
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	5	5
Public Health 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 (Continued)

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
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	1	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	0
Supervising Social Worker	0	0	0	0
TOTAL FULL-TIME & VS	147	149	151	149
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	154.38	152.38

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 ***Public Health*** Aide I/II, one (1) Medical Therapy Aide (Position #68) was changed to ***Public Health*** 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.

At final budget, the department withdrew its requests for the two (2) Vital Statistics Clerk, one (1) California Children Services Worker II, and one (1) Supervising Social Worker. The request for two (2) Automation Systems Analyst I/II was recommend to be moved to Administrative Services (BU 75600). Furthermore, the department requested to delete three (3) Occupational Physical Therapists I/II (Position #72, 118, 228), two (2) Office Assistant I/II Position (138, 190), two (2) Community Health Nurse (Position #152, 161), one (1) Nutritionist (Position #213), two Supervising Public Health Nurse (Position #216, 219), one (1) Environmental Health Technician (Position #192), two (2) Public Health Lab Microbiologist I/II (Position #3, 124), and two (2) Community Health Specialist (Position #146, 177) due to revenue and other funding constraints. One (1) Medical Claims Clerk (Position #6) and one (1) Support Services Analyst (Position #17) was requested to be transferred from BU 49500.

Recommend positions were not approved as of September 16, 2008 due to uncertainties in the State budget. Recommended positions will be reviewed further once the State budget has been passed and its impacts on the County resources have been determined.

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.

At final budget, this category increased overall due to an increase in therapeutic and other contracted services needs, software upgrades need for administration of programs, and increased appropriation for equipment purchases for emergency services.

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.

INTRAFUND AND INTERFUND TRANSFERS (Continued)
Reduction in reimbursable services provided to other departments due to funding decreases from the State.

At final budget, this category decreased because of a reduction of MOU services provided to the Human Services Agency due to an anticipated reduction of State funding from Department of Social Services.

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.

At final budget, revenue decreased due to an adoption of a more gradual sanitation fee increase than previously budgeted. The budget unit was partially offset by anticipated grant revenue not previously accounted for.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($890,138)	*$276,556*		*$401,004*		*($212,578)*	*($359,378)*

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	766,895	868,995	973,699	973,699	904,590
SERVICES & SUPPLIES	4,125,615	7,788,324	6,424,204	6,424,204	6,567,423
OTHER CHARGES	0	-446	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	-131,929	-72,104	-72,104	-199,006
CAPITAL ASSETS	26,812	2,696	0	0	0
GRAND TOTAL	4,919,322	8,527,640	7,325,799	7,325,799	7,273,007

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

B018 (12/98)

First 5 Merced County

BUDGET UNIT 40600

On November 3, 1998, California voters approved Proposition 10 implementing an additional tax on tobacco products. Proceeds from the tax are expended on programs and services related to early childhood development and service integration and improvements. The Board of Supervisors adopted Ordinance No. 1620 in March 1999, creating the Merced County Children and Families Commission, the body that reviews and authorizes expenditures of the Proposition 10 tobacco tax.

Governmental Accounting Standards Board (GASB) Statement Number 34 specifies how special revenue funds, that are restricted to a specific purpose, should be tracked. Proposition 10 falls under the category of a special revenue fund and Statement 34 mandates it should be a separate account outside the general fund. Therefore, Budget Unit 40600 was established to conform to the requirements of GASB Statement 34.

In April 2005, the Board of Supervisors adopted Ordinance No. 1747, changing the legal name of the Commission to First 5 Merced County and moving administrative oversight to the Public Health Department.

EXECUTIVE'S COMMENT

The 2003 Strategic Plan adopted by the Merced County Children and Families Commission details various funding approaches of the Commission. The Strategic Plan is reviewed on an annual basis and may be modified based on needs identified in the review process.

In FY 2004/05, the Commission adopted a Capacity Building plan for community organizations. The Commission is involved in planning efforts with other county departments to help create an integrated, collaborative system of information and services for children ages 0-5 and their families. These planning efforts include the Merced County Children's Summit, the Mental Health Services Act, and the Children's Health Initiative.

The Commission will continue to dedicate resources in FY 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 RECOMMENDED	2008/09 APPROVED
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.

At final budget, the department requested to delete one (1) First 5 Program Manager position (Pos 14). Recommend positions adjustments were not approved as of September 16, 2008 due to uncertainties in the State budget. Recommended positions will be reviewed further once the State budget has been passed and its impacts on the County resources have been determined.

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.

At final budget, this category increased overall to adjust contractual services to meet programmatic needs and adjust appropriation to the level approved by the First 5 Commission.

OTHER CHARGES
None.

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

At final budget, this category increased because of reimbursement to cover additional staff time performed in other areas.

CAPITAL ASSETS
None.

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

At final budget, revenue increased to reflect spending plan approved by the First 5 Commission.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($69,109)	*$143,219*		*($126,902)*		*($52,792)*	*$538,581*

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
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HEALTH

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	15,879,940	14,984,949	19,143,916	19,081,981	19,115,772
SERVICES & SUPPLIES	4,442,791	4,648,018	5,527,747	5,527,537	6,457,254
OTHER CHARGES	2,815,811	3,129,218	4,648,017	4,648,017	5,170,691
INTRAFUND & INTERFUND TRANSFERS	-889,628	-1,487,123	-2,036,930	-2,036,930	-1,592,552
CAPITAL ASSETS	115,214	17,184	0	0	59,225
GRAND TOTAL	22,364,128	21,292,246	27,282,750	27,220,605	29,210,390

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

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 RECOMMENDED	2008/09 APPROVED
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 RECOMMENDED	2008/09 APPROVED
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
Recreational Therapist	0	0	1	0
Automation Systems Analyst I/II	3	2	2	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	21	21
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	2	2
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

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
Dual Diagnosis Specialist	2	2	2	2
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	0	1
MHSA Coordinator	0	0	1	1
Quality Assurance Specialist	3	3	3	3
Personnel Assistant - Confidential	0	0	1	1
Mental Health Medical Director (At will)	1	1	1	1
Staff Psychiatrists (At will)	6	3	3	3
MH TOTAL FULL-TIME & VS	186	138	144	144
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	3
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	41
PERMANENT & CONTRACT PSYCHIATRISTS				
Contract Staff Psychiatrists	7	7	7	7
TOTAL PERMANENT & CONTRACT PSYCHIATRISTS	7	7	7	7
TOTAL FULL TIME/VS/CONTRACT	241	185	191	192
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	193.20	194.20

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.

Due to administrative oversight, one (1) Mental Health Worker I/II and one (1) Account Clerk III were added to the narrative count incorrectly.

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

At Final Budget, the department had withdrawn their request for one (1) Automation Systems Analyst, requested to delete one (1) Program Assistant (Pos 132) in addition to the Alcohol and Drug Program Manager previously requested, and has requested to add one (1) Recreational Therapist to provide State mandated services.

Recommend positions were not approved as of September 16, 2008 due to uncertainties in the State budget. Recommended positions will be reviewed further once the State budget has been passed and its impacts on the County resources have been determined.

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.

At final budget, Professional and Special Services appropriations increased primarily for new IT system and Professional and Special Services – Contractual Agreements appropriation increased due to increase in contract services for adults.

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.

At final budget, Contracts – Substance Abuse Residential had appropriation added to increase contract for local substance abuse treatment, Contracts – Homeless Housing added appropriation to increase number of clients, Contracts – Supplemental Rates added appropriation due to additional managed care facilities contracted for services, and Increased appropriation to Aid – Therapeutic Behavioral Service due to increase in contractual services.

INTRAFUND AND INTERFUND TRANSFERS

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

At final budget, Operating Transfers-Out increased to support Wellness Center. Intrafund Transfers-In decreased due to reduction in contracted AOD services with HSA.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
88403	***Wire New Wellness Center***	***$0***	***$0***	***$3,725***
88440	***MHSA Color Copier***	***0***	***0***	***15,000***
88441	***MHSA IT Project MD-03 SVR 1, 2, 3***	***0***	***0***	***33,000***
89182	***Security Cameras for Marie Green***	***0***	***0***	***7,500***
Total		$0	$0	$59,225

At final budget, the department requests to add appropriation to cover network wiring costs at new Wellness Center, purchase color copier for Workforce, Education, and Training, fund MHSA IT server project, and provide additional security cameras for Marie Green facility.

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.

At final budget, revenue increased in Mental Health Realignment due to increase in contractual services, to support new information technology system, and balance budget.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$33,791	*$929,717*	*$522,674*	*$444,378*	*$59,225*	*$1,989,785*	*$1,889,784*

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
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1526
BUDGET UNIT # - 45600
UNIT TITLE - 07-08 SCEAP NON COUNTY HOSPITAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	0	59,121	0	0	690
GRAND TOTAL	0	59,121	0	0	690

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

B018 (12/98)

2007/2008 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 45600

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) improves access to healthcare services for people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2007/08 SCEAP funds to be paid to hospitals within Merced County. Dos Palos Memorial Hospital, Los Banos Memorial Hospital, and Community Campus of Mercy Medical Center Merced receive funds to compensate for medical care given to program patients.

SERVICES AND SUPPLIES

At final budget, appropriation was added in the Professional and Special Services – Medical Services and Professional and Special Services – Administrative services accounts to balance budget.

REVENUE

At final budget, revenue was added to Interest and State Proposition 99 accounts to balance fund.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$690				***$690***	***$15,914***

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
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1527
BUDGET UNIT # - 45700
UNIT TITLE - 07-08 SCEAP PHYSICIAN SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	0	2,121	0	0	597
GRAND TOTAL	0	2,121	0	0	597

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

B018 (12/98)

2007/2008 - SCEAP PHYSICIAN SERVICES

BUDGET UNIT 45700

Under Proposition 99 (Cigarette Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) improves access to healthcare services for people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2007/08 SCEAP funds to be paid to physicians who contract with Merced County for medical care given to program patients.

SERVICES AND SUPPLIES

At final budget, appropriation was added in the Professional and Special Services – Medical Services and Professional and Special Services – Administrative services accounts to balance budget.

REVENUE

At final budget, revenue was added to Interest and State Prop 99 accounts to balance fund.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$597				*$597*	*$853*

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
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1528
BUDGET UNIT # - 45800
UNIT TITLE - 07-08 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	0	19,502	0	0	1,519
GRAND TOTAL	0	19,502	0	0	1,519

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

B018 (12/98)

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.

SERVICES AND SUPPLIES

At final budget, appropriation was added in the Professional and Special Services – Emergency Services and Professional and Special Services – Administrative services accounts to balance budget.

REVENUE

At final budget, revenue was added to Interest and State Proposition 99 accounts to balance fund.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$1,519				***$1,519***	***$21,975***

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
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1529
BUDGET UNIT # - 45900
UNIT TITLE - 07-08 EMSA SB 2132 PSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	0	0	0	0	17
GRAND TOTAL	0	0	0	0	17

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

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.

SERVICES AND SUPPLIES

At final budget, appropriation was added in the Professional and Special Services – Administrative services account to balance budget.

REVENUE

At final budget, revenue was added to Interest and State Proposition 99 accounts to balance fund.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$17				***$17***	***$5,314***

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
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1531
BUDGET UNIT # - 46100
UNIT TITLE - 05-06 SCEAP NON COUNTY HOSPITAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	136,312	27,283	0	0	0
GRAND TOTAL	136,312	27,283	0	0	0

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

B018 (12/98)

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
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1532
BUDGET UNIT # - 46200
UNIT TITLE - 05-06 SCEAP PHY-EMS SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	56,191	12,203	0	0	0
GRAND TOTAL	56,191	12,203	0	0	0

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

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
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1533
BUDGET UNIT # - 46300
UNIT TITLE - 05-06 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	137,839	0	0	0	0
GRAND TOTAL	137,839	0	0	0	0

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

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
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1534
BUDGET UNIT # - 46400
UNIT TITLE - 05-06 EMSA SB 2132 PSA & UA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	31,432	0	0	0	0
GRAND TOTAL	31,432	0	0	0	0

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

B018 (12/98)

2005/2006 – EMSA SB2132 PSA & UA FUNDS

BUDGET UNIT 46400

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. The funds are derived from Proposition 99 (Tobacco Taxes) and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 2005/06 EMSA Physician Services Account (PSA) and Unallocated Account (UA) funds to be paid to emergency room physicians within Merced County.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

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

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1536
BUDGET UNIT # - 46600
UNIT TITLE - 03-04 SCEAP NON COUNTY HOSPITAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	10,148	0	0	0	0
GRAND TOTAL	10,148	0	0	0	0

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

B018 (12/98)

2003/2004 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 46600

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) improves access to healthcare services for people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2003/04 SCEAP funds to be paid to hospitals within Merced County. Dos Palos Memorial Hospital, Los Banos Memorial Hospital, Community Campus of Mercy Medical Center Merced, and Dominican Campus of Mercy Medical Center Merced receive funds to compensate for medical care given to program patients.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

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

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1600
BUDGET UNIT # - 47100
UNIT TITLE - 04-05 SCEAP NON-COUNTY HOSPITAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	14,275	0	0	0	0
GRAND TOTAL	14,275	0	0	0	0

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

2004/2005 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 47100

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) improves access to healthcare services for people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2004/05 SCEAP funds to be paid to hospitals within Merced County. Dos Palos Memorial Hospital, Los Banos Memorial Hospital, Community Campus of Mercy Medical Center Merced, and Dominican Campus of Mercy Medical Center Merced receive funds to compensate for medical care given to program patients.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

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

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1602
BUDGET UNIT # - 47300
UNIT TITLE - 04-05 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	14,208	0	0	0	0
GRAND TOTAL	14,208	0	0	0	0

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

B018 (12/98)

2004/2005 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 47300

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for care will be reimbursed for those services as well as program administration costs through the EMSA funds. The funds are derived from Proposition 99 (Tobacco Taxes) and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 2004/05 EMSA Hospital Services Account (HSA) funds to be paid to emergency room physicians within Merced County.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

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

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1603
BUDGET UNIT # - 47400
UNIT TITLE - 04-05 EMSA SB 2132 PSA & UA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	6,410	0	0	0	0
GRAND TOTAL	6,410	0	0	0	0

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

2004/2005 – EMSA SB2132 PSA & UA FUNDS

BUDGET UNIT 47400

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for care will be reimbursed for those services as well as program administration costs through the EMSA funds. The funds are derived from Proposition 99 (Tobacco Taxes) and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 2004/05 EMSA Physician Services Account (PSA) and Unallocated Account (UA) funds to be paid to emergency room physicians within Merced County.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

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

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1604
BUDGET UNIT # - 47500
UNIT TITLE - 04-05 SCEAP PHYS-EMS SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	1,565	0	0	0	0
GRAND TOTAL	1,565	0	0	0	0

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

B018 (12/98)

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	0	0	115,621	115,621	115,621
GRAND TOTAL	0	0	115,621	115,621	115,621

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

B018 (12/98)

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	0	0	26,099	26,099	26,099
GRAND TOTAL	0	0	26,099	26,099	26,099

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

B018 (12/98)

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	0	0	132,508	132,508	132,508
GRAND TOTAL	0	0	132,508	132,508	132,508

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

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	0	0	30,136	30,136	30,136
GRAND TOTAL	0	0	30,136	30,136	30,136

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

B018 (12/98)

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
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1610
BUDGET UNIT # - 48100
UNIT TITLE - 06-07 SCEAP NON-COUNTY HOSPITALS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	0	87,812	0	0	0
GRAND TOTAL	0	87,812	0	0	0

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

B018 (12/98)

2006/2007 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 48100

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) improves access to healthcare services for people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2006/07 SCEAP funds to be paid to hospitals within Merced County. Dos Palos Memorial Hospital, Los Banos Memorial Hospital, and Community Campus of Mercy Medical Center Merced receive funds to compensate for medical care given to program patients.

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
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1617
BUDGET UNIT # - 48800
UNIT TITLE - 06-07 SCEAP PHYS SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	139	5,648	0	0	0
OTHER CHARGES	0	-192	0	0	0
GRAND TOTAL	139	5,456	0	0	0

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

B018 (12/98)

2006/2007 - SCEAP PHYSICIAN-EMS SERVICES

BUDGET UNIT 48800

Under Proposition 99 (Cigarette Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) improves access to healthcare services for people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2006/07 SCEAP funds to be paid to physicians who contract with Merced County for medical care given to program patients. This budget unit also provides for FY 2006/07 SCEAP funds to be paid for emergency medical services (EMS) given to program patients.

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
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1618
BUDGET UNIT # - 48900
UNIT TITLE - 06-07 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	99,736	35,368	0	0	0
GRAND TOTAL	99,736	35,368	0	0	0

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

B018 (12/98)

2006/2007 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 48900

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for care will be reimbursed for those services as well as program administration costs through the EMSA funds. The funds are derived from Proposition 99 (Tobacco Taxes) and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 2006/07 EMSA Hospital Services Account (HSA) funds to be paid to emergency room physicians within Merced County.

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
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1619
BUDGET UNIT # - 49000
UNIT TITLE - 06-07 EMSA SB 2132 PSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	22,585	8,021	0	0	0
GRAND TOTAL	22,585	8,021	0	0	0

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

B018 (12/98)

2006/2007 – EMSA SB2132 PSA & UA FUNDS

BUDGET UNIT 49000

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for care will be reimbursed for those services as well as program administration costs through the EMSA funds. The funds are derived from Proposition 99 (Tobacco Taxes) and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 2006/07 EMSA Physician Services Account (PSA) and Unallocated Account (UA) funds to be paid to emergency room physicians within Merced County.

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	1,259,252	1,293,265	1,362,568	1,362,568	1,138,450
SERVICES & SUPPLIES	4,454,415	4,405,445	4,132,598	4,132,598	4,212,876
OTHER CHARGES	-2,655	-1,125	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	-57,557
GRAND TOTAL	5,711,012	5,697,585	5,495,166	5,495,166	5,293,769

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

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 RECOMMENDED	2008/09 APPROVED
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 RECOMMENDED	2008/09 APPROVED
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). These positions were removed at proposed budget.

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

At final budget, the department requested to delete two (2) Eligibility Worker I positions (Position #11, 15) and transfer one (1) Support Services Analyst I/II (Position #17) to budget unit 40001 and one (1) Medical Claims Clerk I/II (Position #6) to Budget Unit 40013. Recommend positions were not approved as of September 16, 2008 due to uncertainties in the State budget. Recommended positions will be reviewed further once the State budget has been passed and its impacts on the County resources have been determined.

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.

At final budget, this category primarily increased due to an overall increase to Professional and Special Services to adjust accounts based on trends and the transfer of jail medical services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

At final budget, Intrafund Transfers In increased to adjust for personnel costs chargeable to Public Health Clinic.

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.

REVENUE (Continued)

At final budget, Revenue decreased overall due to a decrease in Health Fees because of the transfer of Jail Medical Services to the Sheriff's Office. This decrease was partially offset by revenue gained by the extension of SB 1773.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($224,118)	*$80,278*		*($57,557)*		*($201,397)*	*($175,622)*

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	38,542,139	41,395,764	47,965,571	47,965,571	46,214,678
SERVICES & SUPPLIES	20,994,640	23,803,716	24,104,848	24,104,848	20,742,934
OTHER CHARGES	4,408,836	5,166,641	6,157,836	6,157,836	6,132,836
INTRAFUND & INTERFUND TRANSFERS	-564,575	-442,863	-635,689	-635,689	-732,071
CAPITAL ASSETS	302,454	244,279	190,943	190,943	90,943
GRAND TOTAL	63,683,494	70,167,537	77,783,509	77,783,509	72,449,320

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

B018 (12/98)

HUMAN SERVICES AGENCY

BUDGET UNIT 50000

The Welfare and Institutions Code Section 10000 sets forth the authority, "To provide for protection, care, and assistance to the people of the State in need, and to promote the welfare and happiness of all the people of the State by providing appropriate aid and services to all that are needy and distressed. It is the legislative intent that aid shall be administered and services provided promptly and humanely, with due regard for the preservation of family life, and without discrimination... and that aid shall be so administered and services so provided to the extent that there will be no conflict with federal law as to encourage self-respect, self-reliance, and the desire to be a good citizen, useful to society."

The purpose of public social services for which Federal and State grants-in-aid are made is to help counties provide reasonable support and maintenance for dependent families and individuals; to provide timely and appropriate services to assist individuals to develop or use whatever capacity they can maintain or achieve for self-care or self-support; and to provide protective services to handicapped or deprived persons subject to social or legal disability and to children and others subject to exploitation.

Budget Unit 50000 is the Administrative budget for Budget Units 51000, Assistance to the Needy; and 53000, Aid to Indigents.

SALARIES AND EMPLOYEE BENEFITS

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

SALARIES AND EMPLOYEE BENEFITS (continued)

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

At final budget, salary savings and attendant benefits were increased to reflect 44 vacant positions.

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.

At final budget, this category decreased overall due to reduced contractual services, appropriation for computer purchases, reduced travel, and office closure in order to meet an anticipated reduction in State funding.

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 Care. 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.

At final budget, this category decreased overall in Ancillary Care in order to meet an anticipated reduction in State funding.

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.

At final budget, this category was increased due to anticipated CalGrip reimbursement for MOU services.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
89001	1 Mail system computer stand	$4,535	$4,535	$4,535
89003	1 Haworth Workstation Components- Agency wide	5,519	5,519	5,519
89006	2 Duplex Scanners	7,000	7,000	7,000
89007	***5 Autos- Replacements Full Size Vehicles***	***100,000***	***100,000***	***0***
89009	1 Wide Format Printer	9,116	9,116	9,116
89010	1 Server NAS	5,000	5,000	5,000
89011	HP server and storage works plus autoloader	25,485	25,485	25,485
89012	WAN – Network	8,688	8,688	8,688
89013	8 Network Automation Switches	25,600	25,600	25,600
Total		$190,943	$190,943	$90,943

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.

At final budget, appropriation for full size vehicle replacement was removed in order to meet an anticipated reduction in State funding.

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.

At final budget, Federal Public Assistance Administration and State Public Assistance Administration was reduced in order to meet an anticipated reduction in State funding.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($1,750,893)	*($3,361,914)*	*($25,000)*	*($96,382)*	*($100,000)*	*($5,334,189)*	*($5,315,356)*

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	228,839	276,007	314,110	314,110	314,110
SERVICES & SUPPLIES	106,438	110,197	214,852	214,852	214,852
OTHER CHARGES	835,959	1,209,340	1,339,830	1,339,830	1,339,830
INTRAFUND & INTERFUND TRANSFERS	-5,808	-2,101	-1,336	-1,336	-1,336
GRAND TOTAL	1,165,428	1,593,443	1,867,456	1,867,456	1,867,456

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

B018 (12/98)

IHSS PUBLIC AUTHORITY

BUDGET UNIT 50500

Assembly Bill 1682 established a requirement for counties to name an employer of record for In-Home Supportive Service (IHSS) providers by 2003 for purposes of collective bargaining. The legislation also developed new mandated IHSS functions and services to provide assistance for recipients. The IHSS program assists eligible elderly, blind, or disabled individuals who require supportive services at home.

On February 5, 2002 the Board approved establishing the IHSS Public Authority, governed by the IHSS Governing Board, as an employer of record for providers on IHSS. The ordinance, policies, and procedures for the IHSS Public Authority were approved with the Public Authority established on November 4, 2002 and operational by December 31, 2002. Budget unit 50500 was established, based on the mandated Public Authority functions identified in the Welfare and Institutions Code Section 12301.6, to accommodate the mandatory staffing and operational expenses of AB1682.

EXECUTIVE'S COMMENT

A contract between the County and the Public Authority for administration and staffing of the IHSS program is in place. The IHSS Advisory Committee continues to address policies and procedures regarding the Public Authority. Of primary concern is the Governor's proposal regarding the redirection of state participation in the wages of providers during the ongoing negotiations for provider wages and benefits.

SALARIES AND EMPLOYEE BENEFITS

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

At final budget, revenue increased due to higher county wide cost allocation than anticipated.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
					$0	***$4,228***

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
OTHER CHARGES	60,642,660	63,060,929	67,474,414	67,474,414	67,474,414
GRAND TOTAL	60,642,660	63,060,929	67,474,414	67,474,414	67,474,414

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

B018 (12/98)

ASSISTANCE TO THE NEEDY

BUDGET UNIT 51000

This budget unit is administered by the Human Services Agency to provide financial support and other assistance to various categorical groups. Each program is represented by a separate account. Following are the assumptions upon which projections have been based as well as changes that have occurred in the programs. Overall the program caseloads have increased.

A. CalWORKS): This program is federally funded at 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. 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.

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
OTHER CHARGES	393,483	378,027	388,158	388,158	388,158
GRAND TOTAL	393,483	378,027	388,158	388,158	388,158

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

B018 (12/98)

AID TO INDIGENTS

BUDGET UNIT 53000

This budget unit accounts for the aid and services provided through four component programs, to people who do not qualify for other aid programs. Each is projected individually. These programs are locally funded and may be impacted significantly by Welfare Reform changes.

A. Long Term: This component provides continuing grants for those recipients exempted from the workfare program. The projection is based on caseload growth increase of 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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	4,482,943	4,292,298	5,234,318	5,234,318	5,039,238
SERVICES & SUPPLIES	1,005,267	971,905	1,601,674	1,601,674	1,431,419
OTHER CHARGES	-659	-934	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-1,826,342	-2,003,589	-2,269,686	-2,269,686	-1,655,343
CAPITAL ASSETS	10,018	17,213	0	0	10,000
GRAND TOTAL	3,671,227	3,276,893	4,566,306	4,566,306	4,825,314

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

B018 (12/98)

DEPARTMENT OF WORKFORCE INVESTMENT

BUDGET UNIT 55000

The Department of Workforce Investment (DWI) was established to provide access to information, referral, supportive services, training and job placement services to Merced County businesses and residents. DWI utilizes funds from the Federal Workforce Investment Act (WIA) and other related funding sources that come through the Board of Supervisors and the Workforce Investment Board. Universal services are provided to all Merced County Residents. Individuals enrolled in WIA programs include special target groups who may be economically disadvantaged, laid off, unemployed or on public assistance. WIA also provides business services and a skilled workforce for employers in Merced County. The authority to conduct and subcontract grant programs, as well as the funding for local programs, comes from the Federal Workforce Investment Act of 1998.

To assist the County and the Department in fulfilling its mission, the Board of Supervisors established the Merced County Workforce Investment Board (WIB), effective July 1, 2000.

EXECUTIVE'S COMMENT

On August 7, 1998, the President signed Public Law 105-220, known as the Workforce Investment Act (WIA). During FY 1999/00, the Board and the State approved the Workforce Investment Board and the Merced Youth Council. The Board established a Workforce Investment Board/Chief Local Elected Officials (WIB/CLEO) Agreement for oversight of the County's WIA and aligned programs.

DWI has been designated by the Board to administer programs, and through the WIB/CLEO, provide staff to the WIB. Additionally, the Board and the WIB have jointly designated the Department to serve as the One-Stop operator for WIA services. The Merced County Workforce Investment Area has been redesignated and is in its third year of an additional 3 years based on successful performance. The Department is involved in services to address welfare to work initiatives as well as economic development needs.

SALARIES AND EMPLOYEE BENEFITS

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
Director-Workforce Investment	1	1	1	1
Assistant Director-Workforce Investment	1	1	1	1
Operations Officer-Workforce Investment	1	1	1	1
Program Manager-Workforce Investment	4	4	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	9	9
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	69	69

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
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	73.00	73.00

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.

Due to administrative oversight, the position count for FY07/08 incorrectly listed ten (10) Assessment Technicians I/II. This has been corrected for FY08/09.

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.

At final budget, the department requested one (1) Staff Services Analyst I/II and to delete one (1) Support Services Analyst (Pos 89) and one (1) Office Assistant I/II (Pos 34). No positions were approved as of September 16, 2008 due to uncertainties in the State budget. Recommended positions will be reviewed further once the State budget has been passed and its impacts on the County resources have been determined.

Salary savings was increased due to decrease in CalWORKs MOU with Human Services Agency.

SERVICES AND SUPPLIES

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

At final budget, this category decreased overall in Office Expense – General, Office Expense – Computer, Special Department Expense, and Transportation and Travel Accounts due decrease in CalWORKs MOU. Rents& Leases – Structure was also decreased do to termination of lease agreement for CalWORKs site in Los Banos.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category adjusted related to reimbursed costs for services.

At final budget, this category decreased due to a reduction in the CalWORK's MOU with the Human Services Agency.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
89063 Modular Furniture	$0	***$10,000***	***$10,000***
Total	$0	$10,000	$10,000

At final budget, appropriation for modular furniture was added.

REVENUE

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

Revenue has increased primarily in State Other due to incentive funds available and change in carryover funds available.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($195,080)	*($170,255)*		*$614,343*	*$10,000*	*$259,008*	*$259,008*

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	0	0	0	0	27,405
SERVICES & SUPPLIES	1,322,117	1,023,156	1,287,400	1,287,400	1,628,948
GRAND TOTAL	1,322,117	1,023,156	1,287,400	1,287,400	1,656,353

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

B018 (12/98)

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.

At final budget, appropriation was added to extra help for CalGRIP work experience salaries.

SERVICES AND SUPPLIES
This category decreased for Professional and Special Services – Contractual Agreements and Transportation and Travel.

At final budget, appropriation was added to Professional and Special Services – Contractual Agreements in order to cover expenses not encumbered from prior year.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Revenue is decreased due to a reduction in State Other.

At final budget, revenue in State Other had increased due to an increased amount available to carry over from prior year grants.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$27,405	*$341,548*				*$368,953*	*$368,953*

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	0	0	0	0	6,486
SERVICES & SUPPLIES	26,333	29,519	99,000	99,000	99,060
OTHER CHARGES	536,866	80,003	100,000	100,000	100,000
GRAND TOTAL	563,199	109,522	199,000	199,000	205,546

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

B018 (12/98)

DWI-WIA ADULTS

BUDGET UNIT 55200
The Workforce Investment Act (WIA) Adult Program budget unit was established in FY 2000/01 to track the WIA program adults 18 and over. All individuals may receive access to self-services through the One-Stop Employment Resource Center. Participants, if enrolled, will be provided services for job search assistance, job readiness, and placement services. In addition, participants may receive individual employment plans, group counseling, and training services. The program will assist the participant to achieve the goal of obtaining or retaining self-sufficient employment. Business Services for retention and expansion are also provided.

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

At final budget, appropriation was added to extra help for manufacturing grant work experience salaries.

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

At final budget, General Liability increased due to the increase to extra help.

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.

At final budget, revenue in State Other had increased due to manufacturing grant award.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$6,486	***$60***				***$6,546***	***$10,541***

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1583
BUDGET UNIT # - 55300
UNIT TITLE - D W I-WIA DISLOCATED WORKERS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	0	0	0	0	6,486
SERVICES & SUPPLIES	26,038	27,007	36,000	36,000	36,060
OTHER CHARGES	288,594	65,962	100,000	100,000	100,000
GRAND TOTAL	314,632	92,969	136,000	136,000	142,546

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

B018 (12/98)

DWI-STATE DISLOCATED WORKERS

BUDGET UNIT 55300

The Workforce Investment Act (WIA) Dislocated Worker budget unit was established in FY 2000/01 to track the WIA program for individuals who have been terminated or laid off; who have received a notice of termination or layoff from employment; who is self-employed but unemployed as a result of general economic conditions in the community in which the individual resides; who is a displaced homemaker; or who is unemployed because of a natural disaster or a substantial layoff at a plant, facility, or enterprise. All individuals may receive access to self-service through the One Stop Employment Resource Center. If enrolled, participants will be provided services for job search assistance, job readiness, and placement services. In addition, participants may receive individual employment plans, group counseling, and training services. The program will assist the participant to achieve the goal of obtaining and retaining self-sufficient employment. Business Services for retention and expansion are also provided.

SALARIES AND EMPLOYEE BENEFITS

Extra Help salaries and benefits are provided for program participants. Extra Help is based on funding notifications.

At final budget, appropriation was added to extra help for work experience salaries.

SERVICES AND SUPPLIES

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

At final budget, General Liability increased due to the increase to extra help.

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.

At final budget, State Other revenue was increased to extra help costs.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$6,486	*$60*				*$6,546*	*$9,045*

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
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	0	352,173	602,000	602,000	602,000
OTHER CHARGES	18,133	10,133	25,000	25,000	75,000
GRAND TOTAL	18,133	362,306	627,000	627,000	677,000

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

B018 (12/98)

Department of Labor - Employment & Training

BUDGET UNIT 55600
The Department of Labor - Employment & Training budget unit was established in FY 2006/07 to track grant funds received directly from the Department of Labor for employment and training programs, other than those funds received through the State of California. The current grant program is part of the President's Community-Based Job Training Grants program. Merced County Department of Workforce Investment is the lead agency on this grant and passes through funds to other counties and community colleges included in the grant. The purpose of the grant is to train Licensed Vocational Nurses in Merced, Madera and Stanislaus counties.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
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.

At final budget, additional appropriation was added in Contracts – JTPA Training for an anticipated higher cost of supportive services at the onset of participant training in the LVN program.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Federal revenue is anticipated to increase based on planning estimates.

At final budget, Federal Other was increased due increased costs for cohort.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
		$50,000			***$50,000***	***$51,000***

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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	402,946	451,727	484,099	484,099	382,025
SERVICES & SUPPLIES	552,633	556,058	584,816	584,816	529,603
OTHER CHARGES	783,960	830,086	776,890	776,890	1,017,182
INTRAFUND & INTERFUND TRANSFERS	-12,408	-27,020	-7,256	-7,256	-4,414
CAPITAL ASSETS	36,546	11,567	0	0	0
GRAND TOTAL	1,763,677	1,822,418	1,838,549	1,838,549	1,924,396

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

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 RECOMMENDED	2008/09 APPROVED
Senior Services Program Manager	1	1	1	1
Ombudsman Program Manager	1	1	1	1
Senior Services Program Specialist	1	1	1	1
Senior Services Program Worker	1	1	1	1
TOTAL FULL-TIME & VS	4	4	4	4
Extra Help				
EH Senior Services Program Worker	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.

At final budget, Salaries and Wages - Extra Help and attendant benefits were reduced due to loss of revenue from Merced no longer participating in the Senior Employment program.

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.

At final budget, this category primarily decreased in Professional and Special Services due to loss of revenue from Merced no longer participating in the Senior Employment program.

OTHER CHARGES

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

At final budget this category increased because of additional appropriation needed to fund Congregate and Home Delivered Meals programs. General Fund was used to offset lack of revenue from the State for these programs.

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

At final budget, Intrafund Transfers In decreased due to Senior Employment program being returned to the State.

CAPITAL ASSETS
None.

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

At final budget Federal and State revenue was decreased due to Merced no longer participating in the Senior Employment program.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($102,074)	*($55,213)*	*$240,292*	*$2,842*		*$85,847*	*($123,987)*

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
FINAL

CLASSIFICATION:
FUNCTION - EDUCATION
ACTIVITY - LIBRARY SERVICES

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	1,482,838	1,701,336	2,039,608	2,039,608	2,039,608
SERVICES & SUPPLIES	579,001	853,964	686,475	686,475	721,060
OTHER CHARGES	15,689	15,689	15,689	15,689	15,689
INTRAFUND & INTERFUND TRANSFERS	0	0	-91,568	-91,568	-91,568
CAPITAL ASSETS	215,850	34,436	0	0	0
GRAND TOTAL	2,293,378	2,605,425	2,650,204	2,650,204	2,684,789

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

B018 (12/98)

LIBRARY

BUDGET UNIT 60000

The Merced County Library was established under California State Enabling Law in 1910. Since then, the Library has operated to provide a public service program addressing the informational, recreational, and cultural needs of all County residents. In January 1994, budget constraints resulted in Library operations being reduced to a minimal level. In January of 2001, the Library acquired the operations of the Law Library from the Courts. Efforts continue to fund restoration of hours and staffing.

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 RECOMMENDED	2008/09 APPROVED
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 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.

At final budget, this category increased due to increased utility costs associated with the PG&E departing load fees.

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.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$34,585				***$34,585***	

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
FINAL

CLASSIFICATION:
FUNCTION - EDUCATION
ACTIVITY - AGRICULTURAL EDUCATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	293,690	306,549	345,510	345,510	345,510
SERVICES & SUPPLIES	47,234	51,451	57,364	57,364	57,364
OTHER CHARGES	-30	0	0	0	0
CAPITAL ASSETS	0	0	30,000	30,000	30,000
GRAND TOTAL	340,894	358,000	432,874	432,874	432,874

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

B018 (12/98)

COOPERATIVE EXTENSION

BUDGET UNIT 61000

The mission of the University of California Cooperative Extension is to develop and extend through educational means the use of research-based knowledge to improve specific practices and technologies in its area of expertise. Cooperative Extension works in cooperation with county, state, and federal governments to provide local educational programs in the areas of agriculture and natural resources, youth development, family and consumer sciences, and community resource development. The system was established at the Federal level by the Smith-Lever Act in 1914 and at the State and County levels by acts of the California Legislature in 1915. The cooperative effort with Merced County began with the opening of the Agricultural Extension (Cooperative Extension) office in 1917 with J.F. Grass as the first Farm Advisor in Merced County. The University of California provides the professional staff and Merced County provides funds for the clerical support, operation, and maintenance of the program. 2007 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 RECOMMENDED	2008/09 APPROVED
Agricultural Field Technician	1	1	1	1
Cooperative Extension Office Supervisor	1	1	1	1
Office Assistant III	2	2	1	1
Office Assistant I/II	1	1	1	1
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	APPROVED
89042	1 Copy Machine	$10,000	$10,000	$10,000
89043	1 ½ Ton Pickup	20,000	20,000	20,000
Total		$30,000	$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
FINAL

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

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	176,572	203,655	257,183	257,183	257,183
SERVICES & SUPPLIES	24,463	22,508	35,284	35,284	35,284
CAPITAL ASSETS	0	6,569	0	0	0
GRAND TOTAL	201,035	232,732	292,467	292,467	292,467

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

B018 (12/98)

DPW-RECREATION DIVISION

BUDGET UNIT 70000

The Recreation Division of the Department of Public Works administers public recreation programs as approved and funded by the Board of Supervisors. These programs serve the leisure needs of Merced County residents, particularly those needs which are not addressed by other local, state, or federal agencies. This includes the dissemination of knowledge about Merced County history through the operation of the Courthouse Museum and the Milliken Museum in conjunction with the Merced County Historical Society.

DEPARTMENT COMMENTS

The Recreation Budget funds two full-time positions that provide organization and leadership to a variety of programs. The Recreation Division implemented a new basketball program that enrolled over 200 youth. As the County grows, so does the need to provide a variety of programs. Outside resources and organizations continue to assist in the success of many of the programs; without them, many of the programs would not exist. The Recreation Superintendent organizes programs that benefit the youth and disabled throughout Merced County, and the Museum Director offers cultural programs that are viewed by both local and out of county visitors. Volunteers continue to be major contributors to the success of all the programs.

SALARIES AND EMPLOYEE BENEFITS

	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
FINAL

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

FUND - 1010
BUDGET UNIT # - 70100
UNIT TITLE - DPW-SPECIAL RECREATION DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	12,367	15,969	70,000	70,000	70,000
GRAND TOTAL	12,367	15,969	70,000	70,000	70,000

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

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
FINAL

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

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SALARIES & EMPLOYEE BENEFITS	1,097,427	1,129,337	1,519,859	1,519,859	1,519,859
SERVICES & SUPPLIES	465,364	486,400	678,560	678,560	678,560
OTHER CHARGES	626	622	2,846	2,846	2,846
INTRAFUND & INTERFUND TRANSFERS	0	5,500	-65,000	-65,000	-65,000
CAPITAL ASSETS	323,870	1,018,293	0	0	75,000
GRAND TOTAL	1,887,287	2,640,152	2,136,265	2,136,265	2,211,265

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

B018 (12/98)

DPW-PARKS DIVISION

BUDGET UNIT 70200

The Parks Division is under the direction of the Public Works Department to provide and maintain Regional County Park facilities for the residents of Merced County. The Parks Division also maintains community parks throughout the County along with gardening and turf maintenance around County owned buildings for a total of 233 acres. This includes responsibility for over 4,000 trees. The Parks Division also assists with the development, construction, maintenance, and operation of Community and Regional County parks.

SALARIES AND EMPLOYEE BENEFITS

	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

	REQUESTED	RECOMMENDED	APPROVED
83614 S. Dos Palos Park Restroom	***$0***	***$0***	***$75,000***
Total	***$0***	***$0***	***$75,000***

At final budget, remodel for the South Dos Palos Park Restroom was established.

REVENUE

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

At final budget, Parkland Dedication Fees were increased to support restroom remodel.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
				$75,000	*$75,000*	*$75,000*

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
FINAL

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

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
OTHER CHARGES	0	0	5,000	5,000	5,000
GRAND TOTAL	0	0	5,000	5,000	5,000

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

B018 (12/98)

ARTS AND CULTURE

BUDGET UNIT 70400

The County Board of Supervisors established the Merced Regional Arts Agency in 1980. The Merced Regional Arts Council was delegated to assume the administrative responsibility of the Merced County Arts Agency and an Arts Advisory Committee was appointed. During FY 1983/84, this arrangement with the Merced Regional Arts Council was refined into a contract. The continuation of the Board of Supervisor's involvement as a “local partner” with Merced Regional Arts Council allows the agency to receive Local Partnership Grant funds from the California Arts Council.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

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
FINAL

CLASSIFICATION:
FUNCTION - DEBT SERVICE
ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1796
BUDGET UNIT # - 70800
UNIT TITLE - DEBT SERVICE-JUVENILE HALL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	2,064	2,084	7,600	7,600	7,600
OTHER CHARGES	988,176	988,876	988,478	988,478	988,478
GRAND TOTAL	990,240	990,960	996,078	996,078	996,078

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

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
FINAL

CLASSIFICATION:
FUNCTION - DEBT SERVICE
ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1797
BUDGET UNIT # - 70900
UNIT TITLE - DEBT SERVICE-ENERGY RETROFIT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	50	50	50	50	50
OTHER CHARGES	195,459	195,459	195,460	195,460	195,460
GRAND TOTAL	195,509	195,509	195,510	195,510	195,510

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

B018 (12/98)

DEBT SERVICE-ENERGY RETROFIT

BUDGET UNIT 70900

The County of Merced entered into a loan agreement with the California Energy Commission to fund the installation of energy efficient lighting in several of the County Buildings, and an energy efficient heating and cooling system for the Main Administration Building located at 2222 M Street. This budget unit was established to account for the annual debt service requirement of the California Energy Commission Energy Retrofit Loan. The loan is for a period of 11 years, with the first payment due in December 2002 and the final payment due 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
FINAL

CLASSIFICATION:
FUNCTION - DEBT SERVICE
ACTIVITY - INTEREST ON NOTES & WARRANTS

FUND - 1010
BUDGET UNIT # - 71000
UNIT TITLE - INTEREST ON TRANS AND OTHER NOTES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	32,680	32,854	85,000	85,000	110,000
OTHER CHARGES	0	0	600,000	600,000	600,000
GRAND TOTAL	32,680	32,854	685,000	685,000	710,000

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

B018 (12/98)

INTEREST ON TRANS AND OTHER NOTES

BUDGET UNIT 71000

This budget unit was established to provide appropriation for the interest and administrative costs of securing Tax and Revenue Anticipation and other notes (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.

At final budget, Professional and Special Services – Debt Admin Fees was increased for financial management services.

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.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$25,000				*$25,000*	*$0*

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
FINAL

CLASSIFICATION:
FUNCTION - DEBT SERVICE
ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1802
BUDGET UNIT # - 71300
UNIT TITLE - DEBT SERVICE-JUSTICE FACILITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	1,850	1,850	5,100	5,100	5,100
OTHER CHARGES	663,531	660,431	662,182	662,182	662,182
GRAND TOTAL	665,381	662,281	667,282	667,282	667,282

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

B018 (12/98)

DEBT SERVICE – JUSTICE FACILITY

BUDGET UNIT 71300

This budget unit was established to account for the requirements of the Certificates of Participation Series 2005 for the construction of the Courthouse Justice Facility. The loan is for a period of twenty-five years, with the first payment due in December 2005 and the final payment due in June 2030, at an annual rate that starts at three percent and at the end of the loan period is four and three-eighths percent.

Component	Principal Amount	Payment Period	Principal Balance 06/30/08
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
FINAL

CLASSIFICATION:
FUNCTION - DEBT SERVICE
ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1804
BUDGET UNIT # - 71500
UNIT TITLE - DEBT SERVICE-DAIRY LOAN PROGRAM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	100,000	124,000	120,000	120,000	120,000
OTHER CHARGES	1,007,767	1,007,770	1,007,981	1,007,981	1,007,981
INTRAFUND & INTERFUND TRANSFERS	1,000,000	0	0	0	0
GRAND TOTAL	2,107,767	1,131,770	1,127,981	1,127,981	1,127,981

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

B018 (12/98)

DEBT SERVICE – DAIRY LOAN PROGRAM

BUDGET UNIT 71500

During FY 1998/99, the county entered into a contract with the State of California to borrow up to $15 million at an interest rate of 2.6 percent over a 20-year period. In turn, the County would make loans to dairies for environmental improvements to protect the water supply and for the dairies to comply with existing and new laws/regulations affecting them in terms of waste management. The loans are approved by a loan board, are issued at an interest rate of 5.1 percent, must be secured, and provide for a non-payment period during construction (maximum of 6 months). The 2.5 percent difference between the rates paid and received covers loan losses and administrative processing.

Component	Payment Period	Principal Balance 06/30/08
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
FINAL

CLASSIFICATION:
FUNCTION - DEBT SERVICE
ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1807
BUDGET UNIT # - 71800
UNIT TITLE - DEBT SERVICE-COUNTY FIXED ASSETS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
INTRAFUND & INTERFUND TRANSFERS	3,367,061	0	0	0	0
GRAND TOTAL	3,367,061	0	0	0	0

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

B018 (12/98)

DEBT SERVICE – COUNTY FIXED ASSETS

BUDGET UNIT 71800

This budget unit funded the annual debt service requirements for the 1992 CSAC Certificates of Participation borrowing for the County Equipment Projects and Spring Fair. This debt was paid in full in October 2002. 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
FINAL

CLASSIFICATION:
FUNCTION - DEBT SERVICE
ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1799
BUDGET UNIT # - 71900
UNIT TITLE - DEBT SERVICE-PENSION OBLIGATION BD

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-2007 (1)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
SERVICES & SUPPLIES	2,145	2,145	7,600	7,600	7,600
OTHER CHARGES	5,679,245	5,965,695	6,264,465	6,264,465	6,264,465
GRAND TOTAL	5,681,390	5,967,840	6,272,065	6,272,065	6,272,065

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

B018 (12/98)

DEBT SERVICE – PENSION OBLIGATION BONDS

BUDGET UNIT 71900

During FY 1998/99, the County issued Pension Obligation Bonds (POBs) to refinance $63.1 million of Unfunded Actuarial Accrued Liability (UAAL) in the Retirement System. This budget unit was established in FY 2000/01 to account for the annual debt service requirements for the POBs. The costs are distributed to departments through the payroll system in much the same way the UAAL amortization costs are distributed.

Component	Principal Amount	Payment Period	Principal Balance 06/30/08
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
FINAL

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)	ACTUAL EXPEND. 2007-2008 (2)	DEPARTMENT REQUESTS 2008-2009 (3)	RECOMMEND BY COUNTY ADMIN 2008-2009 (4)	APPROVED BY BOARD OF SUPV. 2008-2009 (5)
CONTINGENCIES	0	0	6,400,000	6,400,000	6,400,000
GRAND TOTAL	0	0	6,400,000	6,400,000	6,400,000

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

CONTINGENCIES – GENERAL FUND

BUDGET UNIT 72000

The Contingency Budget Unit accounts for unforeseen emergencies of uncertain amounts not covered by specific appropriations in the approved budget. This amount would also be available for temporary cash flow loans to alleviate problems that could hinder general operations from delayed receipt of reimbursements or revenue. The Contingency Fund serves to limit unforeseen liabilities of the General Fund including varying economic conditions.

EXECUTIVE'S COMMENT

The recession and the loss of 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)	Actual 2007-2008 (3)	Proposed Estimates 2008-2009 (4)	Approved Estimates 2008-2009 (5)
Operating income:				
Charges for services	3,603,021	3,501,659	4,499,536	4,583,669
Total operating income	3,603,021	3,501,659	4,499,536	4,583,669
Operating expenses:				
Salaries and employee benefits	518,566	543,023	607,133	607,133
Services and supplies	1,951,372	2,082,535	2,689,690	3,008,003
Depreciation and amortization	661,735	661,735	661,735	661,735
Total operating expenses	3,131,673	3,287,293	3,958,558	4,276,871
Net operating income (Loss)	471,348	214,366	540,978	306,798
Non-operating revenues:				
Use of money and property	77,017	25,370	1,500	1,500
Other revenue	3,226	59,677	40,000	40,000
Capital contributions	82,993	0	0	0
Total non-operating revenues	163,236	85,047	41,500	41,500
Non-operating expenses:				
Loss on disposition of fixed assets	93,823	0	0	0
Other charges	0	0	0	0
Total non-operating expenses	93,823	0	0	0
Change in net assets	540,761	299,413	582,478	348,298
Fixed assets purchased	881,179	552,108	890,400	1,010,033
Net assets balance	4,387,624	5,239,145	6,712,023	6,597,476
Reserved for fleet replacement	1,088,554	1,763,556	2,043,470	2,007,970

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 RECOMMENDED	2008/09 APPROVED
Fleet Maintenance Supervisor	1	1	1	1
Automotive Technician	4	4	4	4
Parts Supply Clerk	1	1	1	1
Office Assistant III	0	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.

Maintenance Equipment – Fuel is increased based on higher fuel costs than budgeted. Special Department Expense – Special Fund is increased based on revised revenue estimate. Utilities are increased for departing Pacific Gas and Electric load charges. Maintenance, Structures, Improvements and Grounds are decreased to support Fueling System.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
89024 Integrated Diagnostic System	$12,000	$12,000	***$15,500***
89025 10 Patrol Car Light Bars	30,000	30,000	30,000
89026 24 New and Used Vehicles	848,400	848,400	***524,266***
89062 Fueling System Retrofit	***0***	***0***	***32,000***
89065 11 Sheriff Vehicles	***0***	***0***	***407,867***
TOTAL	$ 890,400	$ 890,400	***$1,009,633***

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.

CAPITAL ASSETS (Continued)

At final budget, asset #89024 was changed from 2 Diagnostic Tools to an Integrated Diagnostic System and appropriations were increased to cover system. A capital asset for a Fueling System Retrofit was established in accordance with California Air Resources Board regulations. Asset #89026 was reduced from 35 New and Used Vehicles to 24 New and Used Vehicles with appropriations decreased to match lower vehicle request. Eleven (11) Sheriff Vehicles were established to separate request from New and Used Vehicles.

REVENUE

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

Other Sales – Fleet Service FSR is increased based on higher vehicle replacement costs.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$318,313			*$119,633*	*$437,946*	*$84,133*

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)	Actual 2007-2008 (3)	Proposed Estimates 2008-2009 (4)	Approved Estimates 2008-2009 (5)
Operating income:				
Charges for services	8,231,907	8,852,817	9,754,668	9,754,668
Total operating income	8,231,907	8,852,817	9,754,668	9,754,668
Operating expenses:				
Salaries and employee benefits	3,779,037	3,751,806	4,841,979	4,841,979
Services and supplies	4,033,616	4,147,772	5,017,299	5,017,299
Depreciation and amortization	257,797	257,797	257,797	257,797
Total operating expenses	8,070,450	8,157,375	10,117,075	10,117,075
Net operating income (Loss)	161,457	695,442	(362,407)	(362,407)
Non-operating revenues:				
Use of money and property	16,935	31,535	6,000	6,000
Other revenue	0	103,588	0	0
Gain on disposition of fixed assets	2,190	0	0	0
Capital contributions	3,416	0	0	0
Total non-operating revenues	22,541	135,123	6,000	6,000
Non-operating expenses:				
Interest on notes and loans	75,391	75,210	79,275	79,275
Total non-operating expenses	75,391	75,210	79,275	79,275
Change in net assets	108,607	755,355	(435,682)	(435,682)
Long term debt payments	751,960	681,095	470,669	470,669
Fixed assets purchased	0	14,462	0	0
Net assets balance	1,328,092	2,083,447	1,647,765	1,647,765

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 RECOMMENDED	2008/09 APPROVED
Director Administrative Services/Chief Information Officer	1	1	1	1
Assistant Director Administrative Services-Information System	1	1	1	1
Systems and Operations Supervisor	1	1	1	1
Supervising Programmer Analyst	3	3	3	3
Supervising Network Systems Support Analyst	1	1	1	1
Programmer Analyst III–Confidential	1	1	1	1
Programmer Analyst III	2	2	2	2
Programmer Analyst I/II–Confidential	1	1	1	1
Program Analyst I/II	14	14	14	14
Data Base Administrator	2	2	2	2
Systems Programmer I/II	1	1	1	1
Network Training Specialist	1	1	1	1
Network Systems Support Analyst I/II	6	7	7	7
Network Systems Support Analyst III	1	1	1	1
Computer Support Assistant III	1	1	1	1
Computer Support Assistant I/II	2	2	2	2
Computer Operator I/II	4	3	3	3
Office Supervisor	1	0	0	0
Secretary II	0	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2006/07 APPROVED	2007/08 APPROVED	2008/09 RECOMMENDED	2008/09 APPROVED
Communication Coordinator	1	1	1	1
Account Clerk I/II	1	1	1	1
TOTAL FULL-TIME & VS	46	46	46	46
Extra Help				
EH Network Support Specialist	0.47	0.47	0.47	0.47
EH Student Intern	0.75	0.75	0.75	0.75
Total FTE	1.22	1.22	1.22	1.22
TOTAL BUDGETED/APPROVED	47.22	47.22	47.22	47.22

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

SERVICES AND SUPPLIES

This category is 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)	Actual 2007-2008 (3)	Proposed Estimates 2008-2009 (4)	Approved Estimates 2008-2009 (5)
Operating income:				
Insurance allocations	44,381,756	39,901,008	41,897,733	41,897,733
Total operating income	44,381,756	39,901,008	41,897,733	41,897,733
Operating expenses:				
Salaries and employee benefits	0	1,297	0	0
Services and supplies	35,012,979	32,141,757	37,972,124	38,177,124
Other charges	7,460,267	5,541,060	9,200,000	9,200,000
Total operating expenses	42,473,246	37,684,114	47,172,124	47,377,124
Net operating income (Loss)	1,908,510	2,216,894	(5,274,391)	(5,479,391)
Non-operating revenues:				
Use of money and property	1,128,742	1,230,918	503,000	503,000
Transfers in	0	0	350,000	350,000
Total non-operating revenues	1,128,742	1,230,918	853,000	853,000
Change in net assets	3,037,252	3,447,812	(4,421,391)	(4,626,391)
Net assets balance	13,496,587	16,944,399	12,523,008	12,318,008
Reserved for risk liability	13,496,587	16,944,399	12,523,008	12,318,008

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.

Professional and Special Services are increased based on projected expenditures for Post Retirement Benefits. Professional and Special Services – Contractual Agreements are increased due to increased claim handling by in-house staff.

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.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$205,000				*$205,000*	*$0*

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)	Actual 2007-2008 (3)	Proposed Estimates 2008-2009 (4)	Approved Estimates 2008-2009 (5)
Operating income:				
Charges for services	120,000	110,000	120,000	120,000
Total operating income	120,000	110,000	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)	(162,949)	(152,949)	(152,949)
Non-operating revenues:				
Use of money and property	572,500	107,916	100,000	100,000
Total non-operating revenues	572,500	107,916	100,000	100,000
Change in net assets	419,551	(55,033)	(52,949)	(52,949)
Net assets balance	16,167,914	16,112,881	16,059,932	16,059,932

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)	Actual 2007-2008 (3)	Proposed Estimates 2008-2009 (4)	Approved Estimates 2008-2009 (5)
Operating income:				
Charges for services	9,896,837	8,734,555	9,445,000	9,535,000
Sales	596,237	137,873	71,000	71,000
Total operating income	10,493,074	8,872,428	9,516,000	9,606,000
Operating expenses:				
Salaries and employee benefits	3,238,012	3,476,818	4,370,967	4,370,967
Services and supplies	5,606,884	4,078,785	5,299,512	5,299,512
Depreciation and amortization	1,170,412	1,170,412	1,170,412	1,170,412
Total operating expenses	10,015,308	8,726,015	10,840,891	10,840,891
Net operating income (Loss)	477,766	146,413	(1,324,891)	(1,234,891)
Non-operating revenues:				
Use of money and property	1,048,516	439,054	300,000	300,000
Other revenue	22,800	119,709	36,767	36,767
Aid from other gov't agencies	0	22,900	0	0
Total non-operating revenues	1,071,316	581,663	336,767	336,767
Non-operating expenses:				
Interest on notes and loans	124,312	1,314,837	1,542,842	1,542,842
Transfers out	0	2,500,000	0	0
Total non-operating expenses	124,312	3,814,837	1,542,842	1,542,842
Change in net assets	1,424,770	(3,086,761)	(2,530,966)	(2,440,966)
Long term debt payments	700,024	601,327	2,003,191	2,003,191
Long term debt proceeds	0	10,794,773	10,300,000	10,300,000
Fixed assets purchased/constructed	6,446,126	5,457,436	250,000	254,000
Net assets balance	24,515,481	21,428,720	18,897,754	18,987,754

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 RECOMMENDED	2008/09 APPROVED
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 RECOMMENDED	2008/09 APPROVED
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.

On June 17, 2008 one (1) Fiscal Services Supervisor (pos. #52), was allocated to Solid Waste.

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	APPROVED
89017	3 Computers	$10,000	$10,000	$10,000
89018	3 Roll-Off Bins	15,000	15,000	15,000
89019	***1 Dump Truck***	***70,000***	***70,000***	***74,000***
89020	1 Construction Level	5,000	5,000	5,000
89179	1 5th Wheel Tractor	60,000	60,000	60,000
89180	Trinity Lg Capacity Self-unloading Trailer	90,000	90,000	90,000
Total		***$250,000***	***$250,000***	***$254,000***

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.

At final budget, allocation for capital asset #89019 was increased based on higher equipment cost.

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.

REVENUE (Continued)

At final budget, Sanitation Services – Landfill was increased based on actual receipts and current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
				$4,000	***$4,000***	***$90,000***

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)	Actual 2007-2008 (3)	Proposed Estimates 2008-2009 (4)	Approved Estimates 2008-2009 (5)
Operating income:				
Charges for services	1,979,633	1,083,269	2,631,508	2,631,508
Total operating income	1,979,633	1,083,269	2,631,508	2,631,508
Operating expenses:				
Salaries and employee benefits	751,669	838,651	1,085,247	1,108,766
Services and supplies	2,124,200	1,235,497	1,399,432	1,404,527
Depreciation and amortization	3,372,500	3,372,500	3,372,500	3,372,500
Total operating expenses	6,248,369	5,446,648	5,857,179	5,885,793
Net operating income (Loss)	(4,268,736)	(4,363,379)	(3,225,671)	(3,254,285)
Non-operating revenues:				
Use of money and property	37,543	35,520	21,000	21,000
Aid from other gov't agencies	180,969	1,413,243	10,000	904,061
Gain on disposition capital assets	621,552	7,600	0	0
Capital contributions	167,410,056	0	0	0
Transfers in	210,018	39,027	0	2,000,000
Total non-operating revenues	168,460,138	1,495,390	31,000	2,925,061
Non-operating expenses:				
Interest on notes and loans	0	0	100	100
Transfers out	0	76,000	59,115	59,115
Total non-operating expenses	0	76,000	59,215	59,215
Change in net assets	164,191,402	(2,943,989)	(3,253,886)	(388,439)
Fixed assets purchased/constructed	668,028	680,829	90,000	90,000
Net assets balance	175,527,369	172,583,380	169,329,494	172,194,941

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 RECOMMENDED	2008/09 APPROVED
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.

At final budget, this category was increased in Extra Help to support staff load due to future deployment of full time employee.

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.

At final budget, this category was increased in Professional and Special Services – Security for new terminal, Communications for new DSL line to terminal, and Rents and Leases for postage meter rent. General Liability is increased based on extra help requested to support staff load due to future deployment of full time employee.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

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

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.

At final budget, Operating Transfers In, Federal Other, and State Aid for Construction are increased based on projects for Castle Airport.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$23,519	***$5,095***				***$28,614***	***$2,894,061***

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)	Actual 2007-2008 (3)	Proposed Estimates 2008-2009 (4)	Approved Estimates 2008-2009 (5)
Operating income:				
Charges for services	907,946	1,165,635	1,260,000	1,260,000
Other operating revenues	60,817	49,884	95,500	95,500
Total operating income	968,763	1,215,519	1,355,500	1,355,500
Operating expenses:				
Salaries and employee benefits	405,285	428,357	581,322	581,322
Services and supplies	7,606,541	7,533,453	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	9,089,362	10,153,087	10,153,087
Net operating income (Loss)	(8,170,615)	(7,873,843)	(8,797,587)	(8,797,587)
Non-operating revenues:				
Taxes	3,946,869	4,980,462	5,504,552	6,956,722
Use of money and property	76,540	29,035	8,000	8,000
Aid from other gov't agencies	3,063,822	4,767,392	4,748,896	9,050,648
Gain on disposition capital assets	14,190	18,770	25,000	25,000
Other revenue	40,766	32,845	50,500	50,500
Total non-operating revenues	7,142,187	9,828,504	10,336,948	16,090,870
Non-operating expenses:				
Interest on notes and loans	99,124	108,351	99,000	99,000
Total non-operating expenses	99,124	108,351	99,000	99,000
Change in net assets	(1,127,552)	1,846,310	1,440,361	7,194,283
Long term debt payments	204,214	214,322	225,000	225,000
Fixed assets purchased/constructed	1,637,062	2,030,729	2,327,000	2,612,000
Net assets balance	11,334,987	13,181,297	14,621,658	20,375,580

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 RECOMMENDED	2008/09 APPROVED
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	APPROVED
83615 Transit Dispatch Center	***$0***	***$0***	***$285,000***
89021 Heavy Duty Power Washer	7,000	$7,000	7,000
89022 6 Paratransit Buses	780,000	780,000	780,000
89023 CNG Fueling Facility	1,540,000	1,540,000	1,540,000
TOTAL	***$2,327,000***	***$2,327,000***	***$2,612,000***

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.

At final budget, appropriations were established for a modular Transit Dispatch Center.

REVENUE
This category is decreased overall for Local Transportation Funds and State Other due to reduced bus hours and reduction in projected capital expenses.

At final budget, Federal Other, Sales & Use Tax – Local Trans Funds and Sales & Use Tax – Trans Assistance was increased to recognize revenue to be received in FY 2008/09. State Aid – Grants and Prop 1B was increased to support Transit Dispatch Center.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
				$285,000	*$285,000*	*$5,753,922*

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

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

County Budget Form
Schedule 11
Final

Fund Title: Castle Water & Sewer
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2006-2007 (2)	Actual 2007-2008 (3)	Proposed Estimates 2008-2009 (4)	Approved Estimates 2008-2009 (5)
Operating income:				
Charges for services	0	237,715	349,701	349,701
Total operating income	0	237,715	349,701	349,701
Operating expenses:				
Services and supplies	0	270,197	397,054	397,054
Total operating expenses	0	270,197	397,054	397,054
Net operating income (Loss)	0	(32,482)	(47,353)	(47,353)
Non-operating revenues:				
Use of money and property	0	2,539	160	160
Transfers in	0	76,000	59,115	59,115
Other revenue		595	0	0
Total non-operating revenues	0	79,134	59,275	59,275
Non-operating expenses:				
Interest on notes and loans	0	0	11,922	11,922
Total non-operating expenses	0	0	11,922	11,922
Change in net assets	0	46,652	0	0
Net assets balance	0	46,652	46,652	46,652

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 temporary 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

COUNTY OF MERCED

State of California
Status of Expenditures From Bond Proceeds
For Fiscal Year 2008-2009

Description Issue-Fund-Project Identification (1)	Amount Of Bonds Authorized (2)	Amount Of Bonds Sold To Date (3)	Total Actual Or Estimated Project Cost (4)	Total Expenditures As Of June 30, 2008 From Bond Proceeds (5)	Total Expenditures As Of June 30, 2008 From Other Sources (6)
1915 Act bonds					
Ashley Estates Fund	1,230,000	1,230,000	1,210,000	1,210,000	0
Planada Storm Drainage Fund	1,340,016	1,340,016	5,925,060	1,340,016	4,585,044
Santa Nella Fund	2,845,000	2,845,000	2,617,022	2,617,022	0
Long Term Debt					
Juvenile Justice Facility Fund	15,705,000	15,705,000	22,768,496	15,705,000	7,063,496
Pension Obligation Bond Fund	63,070,000	63,070,000	63,070,000	63,070,000	0
Courthouse Facility Fund	10,200,000	10,200,000	24,215,220	10,200,000	14,015,220

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
Schedule 13
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 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	8,939	2,249	9,051	20,239	20,239		20,239
Almond Grove Dr Zone 204	9,273		2,230	11,503	9,710	1,793	11,503
Almond Meadows Dr Maint Zone 319	17,494		2,189	19,683	17,643	2,040	19,683
Almond Tree Estates Dr Zone 114	38,051		4,980	43,031	39,027	4,004	43,031
Almondwood Estates Lt-Dr Zone 203	16,851		1,929	18,780	16,729	2,051	18,780
American Heritage Dr Zone 323	21,531		4,104	25,635	22,384	3,251	25,635
Ashe Tract Lt Zone 218	3,717		3,095	6,812	5,998	814	6,812
Ashley Estates Dr Zone 116	22,361		3,127	25,488	22,500	2,988	25,488
Atwater Acres Lt-Dr Zone 212	(12)	128	367	483	483		483
B & B Rancheros Lt-Dr Zone 217	15,227	256	797	16,280	16,280		16,280
B & B Rancheros 2 Lt-Dr Zone 220	18,188	2,571	3,968	24,727	24,727		24,727
B & B Water District	269,905		7,000	276,905	7,000	269,905	276,905
Ballico Lighting Zone 272	264		276	540	482	58	540
Beachwood Drive Lt Zone 221	26,724	154	37,417	64,295	64,295		64,295
Bispo Estates Lt-Dr Zone 234	21,350		6,461	27,811	25,125	2,686	27,811
Black Rascal Lt Zone 215	2,073		887	2,960	2,663	297	2,960
Blossom Street Lt Zone 402	36,263		12,668	48,931	48,718	213	48,931
Bridget Court Dr-Maint Zone 232	4,080		1,007	5,087	4,540	547	5,087
Bryant Meadows St Lt-Dr Zone 331	690		431	1,121	1,025	96	1,121
Buhach Park Est Lt-Dr Zone 226	14,952		2,320	17,272	15,345	1,927	17,272
Camden Pl Landscape Zone 117	3,653		1,796	5,449	5,280	169	5,449
Campus Park Landscape #267	8,035		9,348	17,383	17,100	283	17,383
Champagne Estates Dr Zone 231	16,264		2,325	18,589	16,584	2,005	18,589
Cotton Glen Estates Dr #421	(346)	4,946	6,150	10,750	10,750		10,750
Country Club Estates Zone 106	7,074		2,099	9,173	8,736	437	9,173
Country Club Place St Lt Zone 314	1,194	128	866	2,188	2,188		2,188
Country Living Est Lt-Dr Zone 240	17,841		3,951	21,792	20,862	930	21,792
Countrysides Estates Dr Zone 101	10,896		1,940	12,836	11,542	1,294	12,836
Totals	612,532	10,432	132,779	755,743	457,955	297,788	755,743

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
Schedule 13
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 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	612,532	10,432	132,779	755,743	457,955	297,788	755,743
Cowdenknowes Dr Zone 238	2,807		439	3,246	3,011	235	3,246
Cressey Lt Zone 201	2,217	780	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	4,814		1,760	6,574	5,661	913	6,574
Delhi Lt Zone 102	55,650	11,852	69,733	137,235	137,235		137,235
Denis Way Dr Zone 109	330		724	1,054	909	145	1,054
Eastside CSA Water District	22,024		7,000	29,024	7,000	22,024	29,024
Easy Street Lt Zone 308	8,457		5,075	13,532	12,116	1,416	13,532
El Capitan & Hollywd Est Zone265	11,769	11,433	33,600	56,802	56,802		56,802
Elliott Estates Lt Zone 214	13,779		4,447	18,226	16,799	1,427	18,226
Elliott Manor Dr Zone 230	18,332		1,931	20,263	18,116	2,147	20,263
Esau Estates Lt-Dr Zone 243	19,465		3,008	22,473	15,283	7,190	22,473
Evergreen Place Dr Zone 256	21,894		3,259	25,153	24,754	399	25,153
Failte Meadows Sewage Zone 273	(2,466)	1,436	2,430	1,400	1,400		1,400
Fairway Estates St Lt Zone 107	774	112	1,182	2,068	2,068		2,068
Fleming Acres Lt-Dr Zone 227	15,936		2,927	18,863	17,153	1,710	18,863
Fleming Oaks Lt-Dr Zone 241	17,088		5,804	22,892	21,603	1,289	22,892
Forist Lane Lt Zone 244	996		563	1,559	1,431	128	1,559
Franklin Heights Lt-Dr Zone 228	36,624		4,820	41,444	37,726	3,718	41,444
Giesbrecht Street Lt Zone 271	(4)	208	298	502	502		502
Glen Meadows Lt-Dr Zone 255	12,080	2,679	5,044	19,803	19,803		19,803
Glenwood Est Lt-Dr Zone 229	14,388		2,279	16,667	15,487	1,180	16,667
Golden Bear Estates Zone 332	875		1,481	2,356	2,091	265	2,356
Golden Estates Dr Zone 205	9,260		12,064	21,324	10,950	10,374	21,324
Golf Road St Lt Zone 321	1,269	294	1,221	2,784	2,784		2,784
Green Lawns Lt Zone 219	892	205	1,470	2,567	2,567		2,567
Greenfield Brooks Lt & Dr Zone 252	30,538		12,564	43,102	32,993	10,109	43,102
Grove Storm Dr Zone 111	4,444		985	5,429	5,022	407	5,429
Totals	936,764	39,431	381,533	1,357,728	994,864	362,864	1,357,728

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
Schedule 13
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 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	936,764	39,431	381,533	1,357,728	994,864	362,864	1,357,728
Gurr Road Water Zone 245	308		171	479		479	479
Harmony Ranch Dr & Park Zone 121	108,385		64,883	173,268	171,028	2,240	173,268
Heavenly Acres 2 Lt-Dr Zone 209	3,160		1,688	4,848	4,752	96	4,848
Heavenly Acres 3 Lt-Dr Zone 210	7,801		3,756	11,557	10,752	805	11,557
Hillcrest Est Lt-Dr Zone 318	15,916	11,930	8,274	36,120	36,120		36,120
Hillside Estates Dr Zone 113	6,253		1,884	8,137	7,023	1,114	8,137
Hilmar Stevinson Park Zone 120	461		365	826		826	826
Hilmar-Irwin Lt Zone 100	52,959	1,296	45,638	99,893	99,893		99,893
Lakewood Est Lt-Dr Zone 301	13,552		2,007	15,559	14,049	1,510	15,559
La Paloma/Rolfe Estates Zone 266	4,774	1,600	5,088	11,462	11,462		11,462
Le Grand Lt Zone 310	29,507	2,727	16,412	48,646	48,646		48,646
Lewis Estates Dr Zone 103	22,158		960	23,118	20,687	2,431	23,118
Lexington Park Storm Dr Zone 422	69		75	144		144	144
Links Lt-Dr Zone 112	4,127		916	5,043	4,393	650	5,043
Los Olivos Lighting Zone 334	127		126	253	214	39	253
Marilyn Est Lt-Dr Zone 300	4,996		1,199	6,195	5,477	718	6,195
Meadowbrook Maint Zone 119	14,870		3,199	18,069	14,330	3,739	18,069
Miles Creek Est Dr Zone 326	23,281		3,510	26,791	22,866	3,925	26,791
Mission Trails Lt Zone 303	4,820		3,788	8,608	8,505	103	8,608
Monte Vista Landscaping Zone 333	10,600		5,750	16,350	14,238	2,112	16,350
Moran St Lt-Dr Zone 235	21,976		5,694	27,670	24,412	3,258	27,670
New Century Park Dr Zone 327	17,759		3,003	20,762	17,593	3,169	20,762
Nutcracker Terrace Lt-Dr Zone 239	27,736		3,737	31,473	29,766	1,707	31,473
Oleander Lt Zone 302	9,316	15	2,120	11,451	11,451		11,451
Palm Heights Dr Maint Zone 122	19,218		3,247	22,465	17,725	4,740	22,465
Parkway St Lt-Dr Lands Park Zone 423	8,837		2,000	10,837		10,837	10,837
Petaluma Street Lt Zone 125	(82)	274	150	342	342		342
Totals	1,369,648	57,273	571,173	1,998,094	1,590,588	407,506	1,998,094

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
Schedule 13
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 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	1,369,648	57,273	571,173	1,998,094	1,590,588	407,506	1,998,094
Planada Lt Zone 309	32,929	677	37,749	71,355	71,355		71,355
Planada Storm Dr Maint Zone 329	35,087		7,188	42,275	34,335	7,940	42,275
Pleasant Valley Lt & Dr Zone 259	9,885		3,321	13,206	11,956	1,250	13,206
Quail Hollow Landscape Zone 269	4,275	10,885	6,500	21,660	21,660		21,660
Ramos Road Lt Zone 405	701		722	1,423	1,395	28	1,423
Ranch Estates Lt-Dr Zone 237	14,747		3,422	18,169	17,036	1,133	18,169
Rancho Village Lt Zone 312	905	199	942	2,046	2,046		2,046
Riverbank Est Maint Zone 110	1,677		285	1,962	1,673	289	1,962
Riverview Lt-Dr Zone 115	16,956		3,926	20,882	17,799	3,083	20,882
Robinson Est Lt-Dr Zone 317	27,757		8,964	36,721	34,039	2,682	36,721
Rockwood Est Dr. & Maint Zone 262	3,341	1,025	5,269	9,635	9,635		9,635
Sahota Brother Clinton Zone 264	7,398		3,866	11,264	9,004	2,260	11,264
Salles Manor Lt Zone 213	1,229	200	1,118	2,547	2,547		2,547
San Luis Hills Lt & Dr Zone 413	19,748		8,613	28,361	26,108	2,253	28,361
San Luis Truck Plaza St Lt 411	8,691		2,306	10,997	10,496	501	10,997
Santa Fe Business Lt-Dr Zone 246	9,940	1,546	2,730	14,216	14,216		14,216
Santa Nella Lt Zone 400	52,017		29,981	81,998	81,834	164	81,998
Santa Nella Plaza Lt-Dr Zone 406	2,474		1,370	3,844	2,902	942	3,844
Santa Nella Road Zone 404	111,664	116,062	18,074	245,800	245,800		245,800
Santa Nella Village Dr Zone 407	30,420		5,849	36,269	34,000	2,269	36,269
Santa Nella Village Lndscp Zone 408	10,535	945	20,910	32,390	32,390		32,390
Santa Nella Village Rd Zone 410	36,591		6,808	43,399	38,125	5,274	43,399
Santa Nella Village Lndscp #414	13,836		2,000	15,836	10,897	4,939	15,836
Santa Rita Garden Dr Zone 208	9,704		2,813	12,517	11,250	1,267	12,517
Silva Meadows Lndscp & SWG 268	4,558		600	5,158	3,610	1,548	5,158
Snelling Lt Zone 105	6,129	136	3,592	9,857	9,857		9,857
Totals	1,842,842	188,948	760,091	2,791,881	2,346,553	445,328	2,791,881

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
Schedule 13
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 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	1,842,842	188,948	760,091	2,791,881	2,346,553	445,328	2,791,881
Sorrento Lt & Dr Zone 337	190	2,760	50	3,000	3,000		3,000
South Dos Palos Lt Zone 401	16,720		7,308	24,028	23,362	666	24,028
Stevinson Lt Zone 200	9,331		3,194	12,525	12,225	300	12,525
Stolle Acres Lt-Dr Zone 316	1,839	5	723	2,567	2,567		2,567
Stonemill Est Lt-Dr Zone 325	22,880		6,136	29,016	26,745	2,271	29,016
Sunrise Terrace Dr Zone 320	29,014		4,657	33,671	29,800	3,871	33,671
Taylor Estates Lt-Dr Zone 249	16,504		6,925	23,429	20,936	2,493	23,429
Terry Lt Zone 247	11		5	16		16	16
Texeira St Lt Zone 251	891		420	1,311	1,232	79	1,311
Tierra De Oro Maint Zone 124	1,476		908	2,384	1,421	963	2,384
Town & Country Dr Zone 206	26,748		3,663	30,411	24,188	6,223	30,411
Trovare St Lt & Dr Zone 330	1,489	347	2,409	4,245	4,245		4,245
Tumbleweed Est Lt-Dr Zone 236	10,011		1,988	11,999	11,379	620	11,999
Villa Cordoba Zone 123	1,596	2,690	30	4,316	4,316		4,316
Village Greens Lt-Dr Zone 250	42,888		13,321	56,209	48,092	8,117	56,209
West Hills Estates Lt-Dr Zone 313	10,163		2,336	12,499	11,573	926	12,499
Westwood Lt Zone 211	1,903		972	2,875	2,865	10	2,875
White Gate Estates Lt-Dr Zone 305	13,041	474	4,842	18,357	18,357		18,357
White Gate Farms #3 Lt Zone 306	11,457	118	2,897	14,472	14,472		14,472
White Gate Farms Dr Zone 307	15,219		2,247	17,466	16,043	1,423	17,466
Wickum Est Lt-Dr Zone 233	30,812		10,884	41,696	37,131	4,565	41,696
Wickum Lt Zone 216	471	220	903	1,594	1,594		1,594
Willow Crest Est Lt & Dr Zone 263	38,017		17,590	55,607	54,932	675	55,607
Winton Lt Zone 202	72,424	13,753	77,950	164,127	164,127		164,127
Winton Manor Dr Zone 207	9,778	9,230	3,736	22,744	22,744		22,744
Winton Meadows Dr Zone 242	26,149		5,092	31,241	30,642	599	31,241
Yosemite Meadows Lt-Dr Zone 311	12,175	13	3,091	15,279	15,279		15,279
Grand Total	2,266,039	218,558	944,368	3,428,965	2,949,820	479,145	3,428,965

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
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2008 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2008 Actual (6)
Almond Estates Lt-Dr Zone 108	11,188		2,249		8,939
Almond Grove Dr Zone 204	15,595		6,322		9,273
Almond Meadows Dr Maint Zone 319	28,573		11,079		17,494
Almond Tree Estates Dr Zone 114	64,779		26,728		38,051
Almondwood Estates Lt-Dr Zone 203	28,171		11,320		16,851
American Heritage Dr Zone 323	34,989		13,458		21,531
Ashe Tract Lt Zone 218	8,768		5,051		3,717
Ashley Estates Dr Zone 116	37,684		15,323		22,361
Atwater Acres Lt-Dr Zone 212	116		128		(12)
B & B Rancheros Lt-Dr Zone 217	21,922		6,695		15,227
B & B Rancheros 2 Lt-Dr Zone 220	38,096		19,908		18,188
B & B Water District	269,905				269,905
Ballico Lighting Zone 272	264				264
Beachwood Drive Lt Zone 221	70,910		44,186		26,724
Bispo Estates Lt-Dr Zone 234	34,789		13,439		21,350
Black Rascal Lt Zone 215	4,216		2,143		2,073
Blossom Street Lt Zone 402	68,817		32,554		36,263
Bridget Court Dr-Maint Zone 232	6,913		2,833		4,080
Bryant Meadows St Lt-Dr Zone 331	1,315		625		690
Buhach Park Est Lt-Dr Zone 226	26,235		11,283		14,952
Camden Pl Landscape Zone 117	5,029		1,376		3,653
Campus Park Landscape #267	9,918		1,883		8,035
Champagne Estates Dr Zone 231	27,297		11,033		16,264
Cotton Glen Estates Dr #421	11,158		11,504		(346)
Country Club Estates Zone 106	8,847		1,773		7,074
Country Club Place St Lt Zone 314	2,119		925		1,194
Country Living Est Lt-Dr Zone 240	27,223		9,382		17,841
Countrysides Estates Dr Zone 101	18,526		7,630		10,896
Totals	883,362		270,830		612,532

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
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2008 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2008 Actual (6)
Totals Forward	883,362		270,830		612,532
Cowdenknowes Dr Zone 238	4,614		1,807		2,807
Cressey Lt Zone 201	4,124		1,907		2,217
CSA #1 Maint Revolving Fund					
Cypress Est Dr & Maint Zone 254	8,175		3,361		4,814
Delhi Lt Zone 102	138,123		82,473		55,650
Denis Way Dr Zone 109	330				330
Eastside CSA Water District	22,024				22,024
Easy Street Lt Zone 308	17,549		9,092		8,457
El Capitan & Hollywd Est Zone265	23,262	60	11,433		11,769
Elliott Estates Lt Zone 214	23,702		9,923		13,779
Elliott Manor Dr Zone 230	28,443		10,111		18,332
Esau Estates Lt-Dr Zone 243	27,897		8,432		19,465
Evergreen Place Dr Zone 256	38,311		16,417		21,894
Failte Meadows Sewage Zone 273			2,466		(2,466)
Fairway Estates St Lt Zone 107	1,909		1,135		774
Fleming Acres Lt-Dr Zone 227	28,461		12,525		15,936
Fleming Oaks Lt-Dr Zone 241	31,444		14,356		17,088
Forist Lane Lt Zone 244	1,869		873		996
Franklin Heights Lt-Dr Zone 228	55,296		18,672		36,624
Giesbrecht Street Lt Zone 271	354		358		(4)
Glen Meadows Lt-Dr Zone 255	26,366		14,286		12,080
Glenwood Est Lt-Dr Zone 229	22,354		7,966		14,388
Golden Bear Estates Zone 332	934		59		875
Golden Estates Dr Zone 205	11,644		2,384		9,260
Golf Road St Lt Zone 321	2,089		820		1,269
Green Lawns Lt Zone 219	2,589		1,697		892
Greenfield Brooks Lt & Dr Zone 252	48,228		17,690		30,538
Grove Storm Dr Zone 111	7,754		3,310		4,444
Totals	1,461,207	60	524,383		936,764

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
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2008 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2008 Actual (6)
Totals Forward	1,461,207	60	524,383		936,764
Gurr Road Water Zone 245	10,802		10,494		308
Harmony Ranch Dr & Park Zone 121	233,625		125,240		108,385
Heavenly Acres 2 Lt-Dr Zone 209	5,938		2,778		3,160
Heavenly Acres 3 Lt-Dr Zone 210	14,501		6,700		7,801
Hillcrest Est Lt-Dr Zone 318	29,059		13,143		15,916
Hillside Estates Dr Zone 113	10,486		4,233		6,253
Hilmar Stevinson Park Zone 120	14,903		14,442		461
Hilmar-Irwin Lt Zone 100	130,695		77,736		52,959
Lakewood Est Lt-Dr Zone 301	21,657		8,105		13,552
La Paloma/Rolfe Estates Zone 266	9,664		4,890		4,774
Le Grand Lt Zone 310	36,255		6,748		29,507
Lewis Estates Dr Zone 103	55,169		33,011		22,158
Lexington Park Storm Dr Zone 422	3,250		3,181		69
Links Lt-Dr Zone 112	7,495		3,368		4,127
Los Olivos Lighting Zone 334	127				127
Marilyn Est Lt-Dr Zone 300	8,414		3,418		4,996
Meadowbrook Maint Zone 119	24,956		10,086		14,870
Miles Creek Est Dr Zone 326	39,416		16,135		23,281
Mission Trails Lt Zone 303	9,814		4,994		4,820
Monte Vista Landscaping Zone 333	16,822		6,222		10,600
Moran St Lt-Dr Zone 235	33,335		11,359		21,976
New Century Park Dr Zone 327	28,571		10,812		17,759
Nutcracker Terrace Lt-Dr Zone 239	40,382		12,646		27,736
Oleander Lt Zone 302	17,235		7,919		9,316
Palm Heights Dr Maint Zone 122	22,962		3,744		19,218
Parkway St Lt-Dr Lands Park Zone 423	244,459		235,622		8,837
Petaluma Street Lt Zone 125	443		525		(82)
Totals	2,531,642	60	1,161,934		1,369,648

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
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2008 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2008 Actual (6)
Totals Forward	2,531,642	60	1,161,934		1,369,648
Planada Lt Zone 309	72,118		39,189		32,929
Planada Storm Dr Maint Zone 329	55,530		20,443		35,087
Pleasant Valley Lt & Dr Zone 259	15,219		5,334		9,885
Quail Hollow Landscape Zone 269	24,632		20,357		4,275
Ramos Road Lt Zone 405	1,415		714		701
Ranch Estates Lt-Dr Zone 237	22,514		7,767		14,747
Rancho Village Lt Zone 312	1,799		894		905
Riverbank Est Maint Zone 110	2,906		1,229		1,677
Riverview Lt-Dr Zone 115	25,713		8,757		16,956
Robinson Est Lt-Dr Zone 317	41,830		14,073		27,757
Rockwood Est Dr. & Maint Zone 262	7,536	100	4,095		3,341
Sahota Brother Clinton Zone 264	16,104		8,706		7,398
Salles Manor Lt Zone 213	3,018		1,789		1,229
San Luis Hills Lt & Dr Zone 413	34,575		14,827		19,748
San Luis Truck Plaza St Lt 411	14,475		5,784		8,691
Santa Fe Business Lt-Dr Zone 246	16,891		6,951		9,940
Santa Nella Lt Zone 400	95,630		43,613		52,017
Santa Nella Plaza Lt-Dr Zone 406	4,689		2,215		2,474
Santa Nella Road Zone 404	249,381		137,717		111,664
Santa Nella Village Dr Zone 407	52,932		22,512		30,420
Santa Nella Village Lndscp Zone 408	36,559		26,024		10,535
Santa Nella Village Rd Zone 410	70,298		33,707		36,591
Santa Nella Village Lndscp #414	76,391		62,555		13,836
Santa Rita Garden Dr Zone 208	17,546		7,842		9,704
Silva Meadows Lndscp & SWG 268	26,438		21,880		4,558
Snelling Lt Zone 105	12,473		6,344		6,129
Totals	3,530,254	160	1,687,252		1,842,842

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
Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2008 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2008 Actual (6)
Totals Forward	3,530,254	160	1,687,252		1,842,842
Sorrento Lt & Dr Zone 337	5,400		5,210		190
South Dos Palos Lt Zone 401	31,421		14,701		16,720
Stevinson Lt Zone 200	17,043		7,712		9,331
Stolle Acres Lt-Dr Zone 316	2,798		959		1,839
Stonemill Est Lt-Dr Zone 325	33,669		10,789		22,880
Sunrise Terrace Dr Zone 320	54,202		25,188		29,014
Taylor Estates Lt-Dr Zone 249	26,599		10,095		16,504
Terry Lt Zone 247	361		350		11
Texeira St Lt Zone 251	1,468		577		891
Tierra De Oro Maint Zone 124	2,050		574		1,476
Town & Country Dr Zone 206	42,997		16,249		26,748
Trovare St Lt & Dr Zone 330	4,189		2,700		1,489
Tumbleweed Est Lt-Dr Zone 236	15,408		5,397		10,011
Villa Cordoba Zone 123	9,591		7,995		1,596
Village Greens Lt-Dr Zone 250	70,025		27,137		42,888
West Hills Estates Lt-Dr Zone 313	13,478		3,315		10,163
Westwood Lt Zone 211	3,695		1,792		1,903
White Gate Estates Lt-Dr Zone 305	21,320		8,279		13,041
White Gate Farms #3 Lt Zone 306	20,496		9,039		11,457
White Gate Farms Dr Zone 307	25,094		9,875		15,219
Wickum Est Lt-Dr Zone 233	56,931		26,119		30,812
Wickum Lt Zone 216	1,077		606		471
Willow Crest Est Lt & Dr Zone 263	83,611		45,594		38,017
Winton Lt Zone 202	149,870		77,446		72,424
Winton Manor Dr Zone 207	35,936	8,300	17,858		9,778
Winton Meadows Dr Zone 242	41,780		15,631		26,149
Yosemite Meadows Lt-Dr Zone 311	15,582		3,407		12,175
Grand Total	4,316,345	8,460	2,041,846		2,266,039

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
Final

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	2,249	2,249				8814
Almond Grove Dr Zone 204	6,322			1,793	1,793	8,115	9009
Almond Meadows Dr Maint Zone 319	11,079			2,040	2,040	13,119	8815
Almond Tree Estates Dr Zone 114	26,728			4,004	4,004	30,732	8859
Almondwood Estates Lt-Dr Zone 203	11,320			2,051	2,051	13,371	9001
American Heritage Dr Zone 323	13,458			3,251	3,251	16,709	8811
Ashe Tract Lt Zone 218	5,051			814	814	5,865	8301
Ashley Estates Dr Zone 116	15,323			2,988	2,988	18,311	8858
Atwater Acres Lt-Dr Zone 212	128	128	128				9002
B & B Rancheros Lt-Dr Zone 217	6,695	256	256			6,439	9004
B & B Rancheros 2 Lt-Dr Zone 220	19,908	2,571	2,571			17,337	9003
B & B Water District				269,905	269,905	269,905	8907
Ballico Lighting Zone 272				58	58	58	8905
Beachwood Drive Lt Zone 221	44,186	154	154			44,032	8303
Bispo Estates Lt-Dr Zone 234	13,439			2,686	2,686	16,125	8817
Black Rascal Lt Zone 215	2,143			297	297	2,440	9005
Blossom Street Lt Zone 402	32,554			213	213	32,767	8305
Bridget Court Dr-Maint Zone 232	2,833			547	547	3,380	8818
Bryant Meadows St Lt-Dr Zone 331	625			96	96	721	8887
Buhach Park Est Lt-Dr Zone 226	11,283			1,927	1,927	13,210	8820
Camden Pl Landscape Zone 117	1,376			169	169	1,545	8855
Campus Park Landscape #267	1,883			283	283	2,166	8894
Champagne Estates Dr Zone 231	11,033			2,005	2,005	13,038	8823
Cotton Glen Estates Dr #421	11,504	4,946	4,946			6,558	8895
Country Club Estates Zone 106	1,773			437	437	2,210	8821
Country Club Place St Lt Zone 314	925	128	128			797	8822
Country Living Est Lt-Dr Zone 240	9,382			930	930	10,312	8813
Countrysides Estates Dr Zone 101	7,630			1,294	1,294	8,924	9008
Totals	270,830	10,432	10,432	297,788	297,788	558,186	

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
Final

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	10,432	10,432	297,788	297,788	558,186	
Cowdenknowes Dr Zone 238	1,807			235	235	2,042	8816
Cressey Lt Zone 201	1,907	780	780			1,127	9010
CSA #1 Maint Revolving Fund							8201
Cypress Est Dr & Maint Zone 254	3,361			913	913	4,274	8883
Delhi Lt Zone 102	82,473	11,852	11,852			70,621	9020
Denis Way Dr Zone 109				145	145	145	8834
Eastside CSA Water District				22,024	22,024	22,024	8906
Easy Street Lt Zone 308	9,092			1,416	1,416	10,508	9030
El Capitan & Hollywd Est Zone265	11,433	11,433	11,433				8884
Elliott Estates Lt Zone 214	9,923			1,427	1,427	11,350	9021
Elliott Manor Dr Zone 230	10,111			2,147	2,147	12,258	8824
Esau Estates Lt-Dr Zone 243	8,432			7,190	7,190	15,622	8833
Evergreen Place Dr Zone 256	16,417			399	399	16,816	8866
Failte Meadows Sewage Zone 273	2,466	1,436	1,436			1,030	8901
Fairway Estates St Lt Zone 107	1,135	112	112			1,023	8826
Fleming Acres Lt-Dr Zone 227	12,525			1,710	1,710	14,235	8825
Fleming Oaks Lt-Dr Zone 241	14,356			1,289	1,289	15,645	8828
Forist Lane Lt Zone 244	873			128	128	1,001	8832
Franklin Heights Lt-Dr Zone 228	18,672			3,718	3,718	22,390	8827
Giesbrecht Street Lt Zone 271	358	208	208			150	8900
Glen Meadows Lt-Dr Zone 255	14,286	2,679	2,679			11,607	8873
Glenwood Est Lt-Dr Zone 229	7,966			1,180	1,180	9,146	8829
Golden Bear Estates Zone 332	59			265	265	324	8890
Golden Estates Dr Zone 205	2,384			10,374	10,374	12,758	9032
Golf Road St Lt Zone 321	820	294	294			526	8830
Green Lawns Lt Zone 219	1,697	205	205			1,492	8307
Greenfield Brooks Lt & Dr Zone 252	17,690			10,109	10,109	27,799	8877
Grove Storm Dr Zone 111	3,310			407	407	3,717	8844
Totals	524,383	39,431	39,431	362,864	362,864	847,816	

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
Final

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	39,431	39,431	362,864	362,864	847,816	
Gurr Road Water Zone 245	10,494			479	479	10,973	8819
Harmony Ranch Dr & Park Zone 121	125,240			2,240	2,240	127,480	8874
Heavenly Acres 2 Lt-Dr Zone 209	2,778			96	96	2,874	9025
Heavenly Acres 3 Lt-Dr Zone 210	6,700			805	805	7,505	9026
Hillcrest Est Lt-Dr Zone 318	13,143	11,930	11,930			1,213	8831
Hillside Estates Dr Zone 113	4,233			1,114	1,114	5,347	8870
Hilmar Stevinson Park Zone 120	14,442			826	826	15,268	8871
Hilmar-Irwin Lt Zone 100	77,736	1,296	1,296			76,440	8315
Lakewood Est Lt-Dr Zone 301	8,105			1,510	1,510	9,615	9031
La Paloma/Rolfe Estates Zone 266	4,890	1,600	1,600			3,290	8889
Le Grand Lt Zone 310	6,748	2,727	2,727			4,021	8330
Lewis Estates Dr Zone 103	33,011			2,431	2,431	35,442	9033
Lexington Park Storm Dr Zone 422	3,181			144	144	3,325	8898
Links Lt-Dr Zone 112	3,368			650	650	4,018	9028
Los Olivos Lighting Zone 334				39	39	39	8904
Marilyn Est Lt-Dr Zone 300	3,418			718	718	4,136	9035
Meadowbrook Maint Zone 119	10,086			3,739	3,739	13,825	8872
Miles Creek Est Dr Zone 326	16,135			3,925	3,925	20,060	8867
Mission Trails Lt Zone 303	4,994			103	103	5,097	8333
Monte Vista Landscaping Zone 333	6,222			2,112	2,112	8,334	8888
Moran St Lt-Dr Zone 235	11,359			3,258	3,258	14,617	8835
New Century Park Dr Zone 327	10,812			3,169	3,169	13,981	8865
Nutcracker Terrace Lt-Dr Zone 239	12,646			1,707	1,707	14,353	8836
Oleander Lt Zone 302	7,919	15	15			7,904	8335
Palm Heights Dr Maint Zone 122	3,744			4,740	4,740	8,484	8875
Parkway St Lt-Dr Lands Park Zone 423	235,622			10,837	10,837	246,459	8896
Petaluma Street Lt Zone 125	525	274	274			251	8899
Totals	1,161,934	57,273	57,273	407,506	407,506	1,512,167	

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
Final

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	57,273	57,273	407,506	407,506	1,512,167	
Planada Lt Zone 309	39,189	677	677			38,512	8340
Planada Storm Dr Maint Zone 329	20,443			7,940	7,940	28,383	8878
Pleasant Valley Lt & Dr Zone 259	5,334			1,250	1,250	6,584	8876
Quail Hollow Landscape Zone 269	20,357	10,885	10,885			9,472	8893
Ramos Road Lt Zone 405	714			28	28	742	8838
Ranch Estates Lt-Dr Zone 237	7,767			1,133	1,133	8,900	8839
Rancho Village Lt Zone 312	894	199	199			695	8840
Riverbank Est Maint Zone 110	1,229			289	289	1,518	8843
Riverview Lt-Dr Zone 115	8,757			3,083	3,083	11,840	8856
Robinson Est Lt-Dr Zone 317	14,073			2,682	2,682	16,755	8842
Rockwood Est Dr. & Maint Zone 262	4,095	1,025	1,025			3,070	8881
Sahota Brother Clinton Zone 264	8,706			2,260	2,260	10,966	8885
Salles Manor Lt Zone 213	1,789	200	200			1,589	9039
San Luis Hills Lt & Dr Zone 413	14,827			2,253	2,253	17,080	8880
San Luis Truck Plaza St Lt 411	5,784			501	501	6,285	8868
Santa Fe Business Lt-Dr Zone 246	6,951	1,546	1,546			5,405	8852
Santa Nella Lt Zone 400	43,613			164	164	43,777	8810
Santa Nella Plaza Lt-Dr Zone 406	2,215			942	942	3,157	9054
Santa Nella Road Zone 404	137,717	116,062	116,062			21,655	8812
Santa Nella Village Dr Zone 407	22,512			2,269	2,269	24,781	8860
Santa Nella Village Lndscp Zone 408	26,024	945	945			25,079	8861
Santa Nella Village Rd Zone 410	33,707			5,274	5,274	38,981	8863
Santa Nella Village Lndscp #414	62,555			4,939	4,939	67,494	8897
Santa Rita Garden Dr Zone 208	7,842			1,267	1,267	9,109	9038
Silva Meadows Lndscp & SWG 268	21,880			1,548	1,548	23,428	8892
Snelling Lt Zone 105	6,344	136	136			6,208	8350
Totals	1,687,252	188,948	188,948	445,328	445,328	1,943,632	

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
Final

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	188,948	188,948	445,328	445,328	1,943,632	
Sorrento Lt & Dr Zone 337	5,210	2,760	2,760			2,450	8902
South Dos Palos Lt Zone 401	14,701			666	666	15,367	8360
Stevinson Lt Zone 200	7,712			300	300	8,012	9040
Stolle Acres Lt-Dr Zone 316	959	5	5			954	8847
Stonemill Est Lt-Dr Zone 325	10,789			2,271	2,271	13,060	8854
Sunrise Terrace Dr Zone 320	25,188			3,871	3,871	29,059	8846
Taylor Estates Lt-Dr Zone 249	10,095			2,493	2,493	12,588	9023
Terry Lt Zone 247	350			16	16	366	8841
Texeira St Lt Zone 251	577			79	79	656	8857
Tierra De Oro Maint Zone 124	574			963	963	1,537	8891
Town & Country Dr Zone 206	16,249			6,223	6,223	22,472	9150
Trovare St Lt & Dr Zone 330	2,700	347	347			2,353	8879
Tumbleweed Est Lt-Dr Zone 236	5,397			620	620	6,017	8848
Villa Cordoba Zone 123	7,995	2,690	2,690			5,305	8886
Village Greens Lt-Dr Zone 250	27,137			8,117	8,117	35,254	8853
West Hills Estates Lt-Dr Zone 313	3,315			926	926	4,241	8851
Westwood Lt Zone 211	1,792			10	10	1,802	8375
White Gate Estates Lt-Dr Zone 305	8,279	474	474			7,805	9053
White Gate Farms #3 Lt Zone 306	9,039	118	118			8,921	9051
White Gate Farms Dr Zone 307	9,875			1,423	1,423	11,298	9050
Wickum Est Lt-Dr Zone 233	26,119			4,565	4,565	30,684	8849
Wickum Lt Zone 216	606	220	220			386	9055
Willow Crest Est Lt & Dr Zone 263	45,594			675	675	46,269	8882
Winton Lt Zone 202	77,446	13,753	13,753			63,693	8370
Winton Manor Dr Zone 207	17,858	9,230	9,230			8,628	9060
Winton Meadows Dr Zone 242	15,631			599	599	16,230	8837
Yosemite Meadows Lt-Dr Zone 311	3,407	13	13			3,394	8850
Grand Total	2,041,846	218,558	218,558	479,145	479,145	2,302,433	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8814								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	656	460	460	
CHARGES FOR CURRENT SERVICES	8,603	8,429	8,591	8,591	
OTHER REVENUE	0	5,500	0	0	
TOTAL	9,528	14,585	9,051	9,051	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	16,753	20,725	20,239	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
CAPITAL ASSETS	0	5,500	0	0	
TOTAL	13,079	22,253	20,725	20,239	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9009								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	652	170	170	
CHARGES FOR CURRENT SERVICES	2,061	2,061	2,060	2,060	
OTHER REVENUE	0	0	0	0	
TOTAL	2,656	2,713	2,230	2,230	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	818	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	818	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8815								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,239	350	350	
CHARGES FOR CURRENT SERVICES	1,839	1,822	1,839	1,839	
OTHER REVENUE	0	0	0	0	
TOTAL	3,009	3,061	2,189	2,189	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	921	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	921	17,643	17,643	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8859								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	2,817	500	500	
CHARGES FOR CURRENT SERVICES	4,481	4,401	4,480	4,480	
OTHER REVENUE	0	0	0	0	
TOTAL	7,152	7,218	4,980	4,980	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	2,913	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	2,913	39,027	39,027	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9001								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,220	300	300	
CHARGES FOR CURRENT SERVICES	1,630	1,630	1,629	1,629	
OTHER REVENUE	0	0	0	0	
TOTAL	2,780	2,850	1,929	1,929	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	733	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	733	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8811								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,478	400	400	
CHARGES FOR CURRENT SERVICES	3,722	3,704	3,704	3,704	
OTHER REVENUE	0	0	0	0	
TOTAL	5,072	5,182	4,104	4,104	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,469	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	1,469	22,384	22,384	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8301								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	350	190	190	
CHARGES FOR CURRENT SERVICES	2,905	2,847	2,905	2,905	
OTHER REVENUE	0	0	0	0	
TOTAL	3,234	3,197	3,095	3,095	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	2,433	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	2,433	5,998	5,998	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8858								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,610	250	250	
CHARGES FOR CURRENT SERVICES	2,877	2,807	2,877	2,877	
OTHER REVENUE	0	0	0	0	
TOTAL	4,379	4,417	3,127	3,127	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,330	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	1,330	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9002								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	7	5	5	
CHARGES FOR CURRENT SERVICES	362	317	362	362	
OTHER REVENUE	0	0	0	0	
TOTAL	376	324	367	367	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	500	492	519	483	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	500	492	519	483	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9004								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,032	797	797	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	1,086	1,032	797	797	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	2,434	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	2,434	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9003								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,727	900	900	
CHARGES FOR CURRENT SERVICES	3,068	2,940	3,068	3,068	
OTHER REVENUE	0	0	0	0	
TOTAL	4,878	4,667	3,968	3,968	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	8,097	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	8,097	24,727	24,727	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
B & B WATER DISTRICT DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8907								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	2,992	0	0	
CHARGES FOR CURRENT SERVICES	0	266,913	0	0	
OTHER REVENUE	0	0	0	7,000	
TOTAL	0	269,905	0	7,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	7,000	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	0	7,000	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8905								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	9	4	4	
CHARGES FOR CURRENT SERVICES	0	0	272	272	
OTHER REVENUE	0	354	0	0	
TOTAL	0	363	276	276	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	99	414	414	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	68	68	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	99	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8303								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	2,977	1,600	1,600	
CHARGES FOR CURRENT SERVICES	35,185	34,631	35,817	35,817	
OTHER REVENUE	0	0	0	0	
TOTAL	38,177	37,608	37,417	37,417	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	37,660	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	37,660	64,295	64,295	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8817								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,476	500	500	
CHARGES FOR CURRENT SERVICES	5,961	5,921	5,961	5,961	
OTHER REVENUE	0	0	0	0	
TOTAL	7,326	7,397	6,461	6,461	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	4,620	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	4,620	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9005								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	180	100	100	
CHARGES FOR CURRENT SERVICES	787	787	787	787	
OTHER REVENUE	0	0	0	0	
TOTAL	958	967	887	887	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	682	696	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	696	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8305								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	3,046	1,000	1,000	
CHARGES FOR CURRENT SERVICES	11,029	9,913	11,668	11,668	
OTHER REVENUE	2,533	0	0	0	
TOTAL	16,546	12,959	12,668	12,668	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	11,695	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	11,695	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8818								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	294	80	80	
CHARGES FOR CURRENT SERVICES	926	884	927	927	
OTHER REVENUE	0	0	0	0	
TOTAL	1,197	1,178	1,007	1,007	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	696	531	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	531	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8887								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	53	15	15	
CHARGES FOR CURRENT SERVICES	416	381	416	416	
OTHER REVENUE	0	0	0	0	
TOTAL	462	434	431	431	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	287	288	550	550	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	475	475	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	287	288	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8820								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,143	600	600	
CHARGES FOR CURRENT SERVICES	1,720	1,629	1,720	1,720	
OTHER REVENUE	0	0	0	0	
TOTAL	2,796	2,772	2,320	2,320	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,121	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	1,121	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8855								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	233	150	150	
CHARGES FOR CURRENT SERVICES	1,646	1,639	1,646	1,646	
OTHER REVENUE	0	0	0	0	
TOTAL	1,905	1,872	1,796	1,796	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	2,567	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	2,567	5,280	5,280	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8894								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	484	300	300	
CHARGES FOR CURRENT SERVICES	4,985	9,026	9,048	9,048	
OTHER REVENUE	0	0	0	0	
TOTAL	5,599	9,510	9,348	9,348	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	11,501	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	11,501	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8823								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,178	300	300	
CHARGES FOR CURRENT SERVICES	2,025	1,989	2,025	2,025	
OTHER REVENUE	0	0	0	0	
TOTAL	3,130	3,167	2,325	2,325	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,063	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	1,063	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8895								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	559	200	200	
CHARGES FOR CURRENT SERVICES	0	0	5,950	5,950	
OTHER REVENUE	5,950	422	0	0	
TOTAL	6,350	981	6,150	6,150	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	2,317	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	2,317	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8821								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	400	300	300	
CHARGES FOR CURRENT SERVICES	1,799	1,799	1,799	1,799	
OTHER REVENUE	0	0	0	0	
TOTAL	2,268	2,199	2,099	2,099	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	2,667	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	2,667	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8822								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	97	60	60	
CHARGES FOR CURRENT SERVICES	806	775	806	806	
OTHER REVENUE	0	0	0	0	
TOTAL	908	872	866	866	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	986	980	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	980	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8813								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,195	400	400	
CHARGES FOR CURRENT SERVICES	3,551	3,502	3,551	3,551	
OTHER REVENUE	0	0	0	0	
TOTAL	4,724	4,697	3,951	3,951	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	3,668	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	3,668	20,862	20,862	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9008								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	786	400	400	
CHARGES FOR CURRENT SERVICES	1,540	1,540	1,540	1,540	
OTHER REVENUE	0	0	0	0	
TOTAL	2,295	2,326	1,940	1,940	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,248	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	1,248	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8816								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	201	100	100	
CHARGES FOR CURRENT SERVICES	339	339	339	339	
OTHER REVENUE	0	0	0	0	
TOTAL	533	540	439	439	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	390	285	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	285	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9010								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	193	149	149	
CHARGES FOR CURRENT SERVICES	2,498	2,408	2,497	2,497	
OTHER REVENUE	0	0	0	0	
TOTAL	2,717	2,601	2,646	2,646	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	3,282	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	3,282	5,643	5,643	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8201								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	48,284	60,000	60,000	
OTHER REVENUE	0	0	0	0	
TOTAL	42,259	48,284	60,000	60,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	48,284	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	48,284	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8883								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	320	10	10	
CHARGES FOR CURRENT SERVICES	1,725	1,550	1,750	1,750	
OTHER REVENUE	0	0	0	0	
TOTAL	1,982	1,870	1,760	1,760	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	620	137	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	137	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9020								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	6,280	4,000	4,000	
CHARGES FOR CURRENT SERVICES	65,705	64,538	65,733	65,733	
OTHER REVENUE	0	0	0	0	
TOTAL	72,240	70,818	69,733	69,733	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	83,045	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	83,045	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8834								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	9	5	5	
CHARGES FOR CURRENT SERVICES	719	703	719	719	
OTHER REVENUE	0	0	0	0	
TOTAL	753	712	724	724	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	648	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	648	909	909	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
EASTSIDE CSA WATER DIST DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8906								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	250	0	0	
CHARGES FOR CURRENT SERVICES	0	21,774	0	0	
OTHER REVENUE	0	0	0	7,000	
TOTAL	0	22,024	0	7,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	7,000	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	0	7,000	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9030								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	701	100	100	
CHARGES FOR CURRENT SERVICES	4,975	4,925	4,975	4,975	
OTHER REVENUE	0	0	0	0	
TOTAL	5,573	5,626	5,075	5,075	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	3,170	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	3,170	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8884								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,076	600	600	
CHARGES FOR CURRENT SERVICES	30,200	28,700	31,800	33,000	
OTHER REVENUE	0	0	0	0	
TOTAL	31,849	29,776	32,400	33,600	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	38,166	50,935	50,935	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	9,967	5,867	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	52,189	38,166	60,902	56,802	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9021								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,025	500	500	
CHARGES FOR CURRENT SERVICES	3,947	3,917	3,947	3,947	
OTHER REVENUE	0	0	0	0	
TOTAL	4,937	4,942	4,447	4,447	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	3,760	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	3,760	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8824								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,231	350	350	
CHARGES FOR CURRENT SERVICES	1,581	1,581	1,581	1,581	
OTHER REVENUE	0	0	0	0	
TOTAL	2,781	2,812	1,931	1,931	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	566	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	566	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8833								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,156	100	100	
CHARGES FOR CURRENT SERVICES	1,595	2,815	2,908	2,908	
OTHER REVENUE	0	5,308	0	0	
TOTAL	2,532	9,279	3,008	3,008	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,789	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	1,789	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8866								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,631	400	400	
CHARGES FOR CURRENT SERVICES	2,859	2,771	2,859	2,859	
OTHER REVENUE	0	0	0	0	
TOTAL	4,342	4,402	3,259	3,259	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	804	668	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	668	24,754	24,754	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8901								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	
OTHER REVENUE	0	0	0	2,400	
TOTAL	0	0	30	2,430	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8826								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	86	50	50	
CHARGES FOR CURRENT SERVICES	1,132	1,132	1,132	1,132	
OTHER REVENUE	0	0	0	0	
TOTAL	1,226	1,218	1,182	1,182	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,318	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	1,318	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8825								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,245	600	600	
CHARGES FOR CURRENT SERVICES	2,328	2,328	2,327	2,327	
OTHER REVENUE	0	0	0	0	
TOTAL	3,536	3,573	2,927	2,927	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	2,062	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	2,062	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8828								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,369	700	700	
CHARGES FOR CURRENT SERVICES	5,220	5,104	5,104	5,104	
OTHER REVENUE	0	0	0	0	
TOTAL	6,561	6,473	5,804	5,804	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	5,334	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	5,334	21,603	21,603	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8832								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	81	20	20	
CHARGES FOR CURRENT SERVICES	543	516	543	543	
OTHER REVENUE	0	0	0	0	
TOTAL	617	597	563	563	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	452	438	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	438	1,431	1,431	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8827								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	2,412	1,300	1,300	
CHARGES FOR CURRENT SERVICES	3,520	3,498	3,520	3,520	
OTHER REVENUE	0	0	0	0	
TOTAL	5,814	5,910	4,820	4,820	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	2,742	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	2,742	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8900								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	
OTHER REVENUE	334	0	0	0	
TOTAL	338	16	298	298	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8873								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,096	200	200	
CHARGES FOR CURRENT SERVICES	5,135	5,038	4,844	4,844	
OTHER REVENUE	0	0	0	0	
TOTAL	6,084	6,134	5,044	5,044	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	2,890	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	2,890	19,803	19,803	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8829								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	970	250	250	
CHARGES FOR CURRENT SERVICES	2,028	2,028	2,029	2,029	
OTHER REVENUE	0	0	0	0	
TOTAL	2,958	2,998	2,279	2,279	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,719	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	1,719	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8890								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	48	35	35	
CHARGES FOR CURRENT SERVICES	681	638	1,446	1,446	
OTHER REVENUE	0	0	0	0	
TOTAL	746	686	1,481	1,481	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,059	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	1,059	2,091	2,091	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9032								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	294	140	140	
CHARGES FOR CURRENT SERVICES	0	8,513	11,924	11,924	
OTHER REVENUE	0	0	0	0	
TOTAL	255	8,807	12,064	12,064	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,774	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	1,774	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8830								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	96	75	75	
CHARGES FOR CURRENT SERVICES	1,146	1,117	1,146	1,146	
OTHER REVENUE	0	0	0	0	
TOTAL	1,254	1,213	1,221	1,221	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,470	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	1,470	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8307								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	113	60	60	
CHARGES FOR CURRENT SERVICES	1,410	1,388	1,410	1,410	
OTHER REVENUE	0	0	0	0	
TOTAL	1,530	1,501	1,470	1,470	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,676	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	1,676	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8877								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,972	400	400	
CHARGES FOR CURRENT SERVICES	11,876	11,789	12,164	12,164	
OTHER REVENUE	0	0	0	0	
TOTAL	13,627	13,761	12,564	12,564	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	8,286	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	8,286	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8844								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	329	180	180	
CHARGES FOR CURRENT SERVICES	805	805	805	805	
OTHER REVENUE	0	0	0	0	
TOTAL	1,110	1,134	985	985	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	431	467	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	467	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8819								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	479	171	171	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	461	479	171	171	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8874								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	9,780	5,000	5,000	
CHARGES FOR CURRENT SERVICES	59,840	58,240	59,883	59,883	
OTHER REVENUE	0	0	0	0	
TOTAL	68,737	68,020	64,883	64,883	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	50,746	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	50,746	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9025								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	261	174	174	
CHARGES FOR CURRENT SERVICES	1,514	1,514	1,514	1,514	
OTHER REVENUE	0	0	0	0	
TOTAL	1,774	1,775	1,688	1,688	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,728	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	1,728	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9026								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	619	270	270	
CHARGES FOR CURRENT SERVICES	3,485	3,485	3,486	3,486	
OTHER REVENUE	0	0	0	0	
TOTAL	4,080	4,104	3,756	3,756	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	3,259	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	3,259	10,752	10,752	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8831								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,846	500	500	
CHARGES FOR CURRENT SERVICES	7,993	7,862	7,774	7,774	
OTHER REVENUE	0	0	0	0	
TOTAL	9,946	9,708	8,274	8,274	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	23,670	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	23,670	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8870								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	444	245	245	
CHARGES FOR CURRENT SERVICES	1,180	1,573	1,639	1,639	
OTHER REVENUE	0	0	0	0	
TOTAL	1,601	2,017	1,884	1,884	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	778	1,209	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	1,209	7,023	7,023	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8871								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	661	365	365	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	636	661	365	365	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8315								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	6,044	3,000	3,000	
CHARGES FOR CURRENT SERVICES	42,603	42,251	42,638	42,638	
OTHER REVENUE	572	0	0	0	
TOTAL	49,512	48,295	45,638	45,638	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	55,038	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	55,038	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8889								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	523	400	400	
CHARGES FOR CURRENT SERVICES	4,078	3,897	4,688	4,688	
OTHER REVENUE	0	0	0	0	
TOTAL	4,643	4,420	5,088	5,088	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	7,802	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	7,802	11,462	11,462	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9031								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	938	300	300	
CHARGES FOR CURRENT SERVICES	1,707	1,707	1,707	1,707	
OTHER REVENUE	0	0	0	0	
TOTAL	2,585	2,645	2,007	2,007	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,034	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	1,034	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8330								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,913	1,200	1,200	
CHARGES FOR CURRENT SERVICES	15,202	14,845	15,212	15,212	
OTHER REVENUE	0	0	0	0	
TOTAL	18,258	16,758	16,412	16,412	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	26,603	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	26,603	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9033								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	2,450	300	300	
CHARGES FOR CURRENT SERVICES	627	600	660	660	
OTHER REVENUE	0	0	0	0	
TOTAL	2,992	3,050	960	960	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	849	809	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	809	20,687	20,687	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8898								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	144	75	75	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	2,980	0	0	0	
TOTAL	3,106	144	75	75	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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

LINKS LT-DR ZONE 112 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9028								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	325	175	175	
CHARGES FOR CURRENT SERVICES	741	741	741	741	
OTHER REVENUE	0	0	0	0	
TOTAL	1,037	1,066	916	916	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	303	507	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	507	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8904								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	2	1	1	
CHARGES FOR CURRENT SERVICES	0	125	125	125	
OTHER REVENUE	0	0	0	0	
TOTAL	0	127	126	126	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9035								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	358	75	75	
CHARGES FOR CURRENT SERVICES	1,124	1,124	1,124	1,124	
OTHER REVENUE	0	0	0	0	
TOTAL	1,451	1,482	1,199	1,199	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	678	665	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	665	5,477	5,477	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8872								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,033	550	550	
CHARGES FOR CURRENT SERVICES	2,650	2,650	2,649	2,649	
OTHER REVENUE	0	0	0	0	
TOTAL	3,567	3,683	3,199	3,199	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	846	349	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	349	14,330	14,330	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8867								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,675	600	600	
CHARGES FOR CURRENT SERVICES	2,865	2,915	2,910	2,910	
OTHER REVENUE	0	0	0	0	
TOTAL	4,414	4,590	3,510	3,510	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	664	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	664	22,866	22,866	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8333								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	427	150	150	
CHARGES FOR CURRENT SERVICES	3,639	3,639	3,638	3,638	
OTHER REVENUE	0	0	0	0	
TOTAL	4,057	4,066	3,788	3,788	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	3,921	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	3,921	8,505	8,505	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8888								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	674	300	300	
CHARGES FOR CURRENT SERVICES	0	4,700	5,450	5,450	
OTHER REVENUE	0	0	0	0	
TOTAL	804	5,374	5,750	5,750	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	3,464	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	3,464	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8835								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,395	400	400	
CHARGES FOR CURRENT SERVICES	5,210	5,295	5,294	5,294	
OTHER REVENUE	0	0	0	0	
TOTAL	6,510	6,690	5,694	5,694	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	3,324	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	3,324	24,412	24,412	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8865								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,185	220	220	
CHARGES FOR CURRENT SERVICES	2,783	2,783	2,783	2,783	
OTHER REVENUE	0	0	0	0	
TOTAL	3,866	3,968	3,003	3,003	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	358	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	358	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8836								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,775	600	600	
CHARGES FOR CURRENT SERVICES	3,137	3,115	3,137	3,137	
OTHER REVENUE	0	0	0	0	
TOTAL	4,897	4,890	3,737	3,737	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	3,083	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	3,083	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8335								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	753	200	200	
CHARGES FOR CURRENT SERVICES	2,476	1,880	1,920	1,920	
OTHER REVENUE	0	0	0	0	
TOTAL	3,197	2,633	2,120	2,120	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,993	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	1,993	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8875								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	932	75	75	
CHARGES FOR CURRENT SERVICES	3,172	3,101	3,172	3,172	
OTHER REVENUE	0	0	0	0	
TOTAL	3,974	4,033	3,247	3,247	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	729	594	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	594	17,725	17,725	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8896								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	10,837	2,000	2,000	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	10,426	10,837	2,000	2,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8899								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	22	10	10	
CHARGES FOR CURRENT SERVICES	0	0	140	140	
OTHER REVENUE	508	0	0	0	
TOTAL	518	22	150	150	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	96	330	330	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	12	12	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	96	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8340								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	2,937	1,200	1,200	
CHARGES FOR CURRENT SERVICES	33,908	35,821	36,549	36,549	
OTHER REVENUE	0	0	0	0	
TOTAL	36,930	38,758	37,749	37,749	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	36,525	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	36,525	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8878								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	2,276	200	200	
CHARGES FOR CURRENT SERVICES	6,386	7,400	6,988	6,988	
OTHER REVENUE	0	0	0	0	
TOTAL	8,349	9,676	7,188	7,188	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,302	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	1,302	34,335	34,335	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8876								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	641	250	250	
CHARGES FOR CURRENT SERVICES	3,071	3,024	3,071	3,071	
OTHER REVENUE	0	0	0	0	
TOTAL	3,743	3,665	3,321	3,321	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	2,316	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	2,316	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8893								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,153	500	500	
CHARGES FOR CURRENT SERVICES	0	0	6,000	6,000	
OTHER REVENUE	0	0	0	0	
TOTAL	1,117	1,153	6,500	6,500	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	97	1,503	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	1,503	21,660	21,660	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8838								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	62	50	50	
CHARGES FOR CURRENT SERVICES	672	672	672	672	
OTHER REVENUE	0	0	0	0	
TOTAL	732	734	722	722	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	700	701	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	701	1,395	1,395	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8839								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	979	500	500	
CHARGES FOR CURRENT SERVICES	2,828	2,828	2,922	2,922	
OTHER REVENUE	0	0	0	0	
TOTAL	3,777	3,807	3,422	3,422	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	2,774	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	2,774	17,036	17,036	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8840								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	81	10	10	
CHARGES FOR CURRENT SERVICES	932	932	932	932	
OTHER REVENUE	0	0	0	0	
TOTAL	1,021	1,013	942	942	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,202	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	1,202	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8843								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	124	60	60	
CHARGES FOR CURRENT SERVICES	225	225	225	225	
OTHER REVENUE	0	0	0	0	
TOTAL	339	349	285	285	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	97	90	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	90	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8856								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,063	330	330	
CHARGES FOR CURRENT SERVICES	3,596	3,596	3,596	3,596	
OTHER REVENUE	0	0	0	0	
TOTAL	4,567	4,659	3,926	3,926	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,416	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	1,416	17,799	17,799	

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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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8842								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,812	1,100	1,100	
CHARGES FOR CURRENT SERVICES	7,540	7,865	7,864	7,864	
OTHER REVENUE	0	0	0	0	
TOTAL	9,303	9,677	8,964	8,964	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	7,892	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	7,892	34,039	34,039	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8881								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	296	200	200	
CHARGES FOR CURRENT SERVICES	4,354	4,289	5,069	5,069	
OTHER REVENUE	0	0	0	0	
TOTAL	4,664	4,585	5,269	5,269	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	3,935	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	3,935	9,635	9,635	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8885								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	619	75	75	
CHARGES FOR CURRENT SERVICES	3,281	3,499	3,791	3,791	
TAXES	0	0	0	0	
TOTAL	3,735	4,118	3,866	3,866	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	94	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	94	9,004	9,004	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9039								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	131	75	75	
CHARGES FOR CURRENT SERVICES	1,130	695	1,043	1,043	
OTHER REVENUE	0	0	0	0	
TOTAL	1,263	826	1,118	1,118	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	976	1,032	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	1,032	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8880								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,473	300	300	
CHARGES FOR CURRENT SERVICES	8,665	8,243	8,313	8,313	
OTHER REVENUE	0	0	0	0	
TOTAL	9,895	9,716	8,613	8,613	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	6,120	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	6,120	26,108	26,108	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8868								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	628	200	200	
CHARGES FOR CURRENT SERVICES	2,009	2,009	2,106	2,106	
OTHER REVENUE	0	0	0	0	
TOTAL	2,632	2,637	2,306	2,306	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	2,037	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	2,037	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8852								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	840	550	550	
CHARGES FOR CURRENT SERVICES	2,180	2,093	2,180	2,180	
OTHER REVENUE	0	0	0	0	
TOTAL	3,056	2,933	2,730	2,730	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	4,398	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	4,398	14,216	14,216	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8810								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	4,042	800	800	
CHARGES FOR CURRENT SERVICES	28,438	27,959	29,181	29,181	
OTHER REVENUE	0	0	0	0	
TOTAL	32,317	32,001	29,981	29,981	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	26,979	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	26,979	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9054								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	179	70	70	
CHARGES FOR CURRENT SERVICES	800	975	1,300	1,300	
OTHER REVENUE	0	0	0	0	
TOTAL	941	1,154	1,370	1,370	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	97	90	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	90	2,902	2,902	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8812								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	10,688	2,500	2,500	
CHARGES FOR CURRENT SERVICES	15,725	14,713	15,574	15,574	
OTHER REVENUE	0	0	0	0	
TOTAL	25,500	25,401	18,074	18,074	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	2,661	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	2,661	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8860								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	2,208	800	800	
CHARGES FOR CURRENT SERVICES	5,049	4,990	5,049	5,049	
OTHER REVENUE	0	0	0	0	
TOTAL	6,991	7,198	5,849	5,849	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	657	604	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	604	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8861								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,452	500	500	
CHARGES FOR CURRENT SERVICES	20,410	19,565	20,410	20,410	
OTHER REVENUE	0	0	0	0	
TOTAL	21,866	21,017	20,910	20,910	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	19,851	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	19,851	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8897								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	3,389	2,000	2,000	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	3,262	3,389	2,000	2,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	90	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	90	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8863								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	2,951	500	500	
CHARGES FOR CURRENT SERVICES	6,308	6,047	6,308	6,308	
OTHER REVENUE	0	0	0	0	
TOTAL	8,917	8,998	6,808	6,808	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	487	873	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	873	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9038								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	740	225	225	
CHARGES FOR CURRENT SERVICES	2,588	2,588	2,588	2,588	
OTHER REVENUE	0	0	0	0	
TOTAL	3,273	3,328	2,813	2,813	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	577	615	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	615	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8892								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,177	600	600	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	1,140	1,177	600	600	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	195	179	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	179	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8350								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	553	334	334	
CHARGES FOR CURRENT SERVICES	3,259	3,253	3,258	3,258	
OTHER REVENUE	0	0	0	0	
TOTAL	3,802	3,806	3,592	3,592	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	3,763	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	3,763	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8902								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	291	50	50	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	5,110	0	0	0	
TOTAL	5,110	291	50	50	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	3,000	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	0	3,000	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8360								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,369	400	400	
CHARGES FOR CURRENT SERVICES	6,955	6,885	6,908	6,908	
OTHER REVENUE	0	0	0	0	
TOTAL	8,274	8,254	7,308	7,308	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	7,086	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	7,086	23,362	23,362	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9040								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	753	400	400	
CHARGES FOR CURRENT SERVICES	2,793	2,599	2,794	2,794	
OTHER REVENUE	0	0	0	0	
TOTAL	3,528	3,352	3,194	3,194	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	3,003	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	3,003	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8847								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	127	100	100	
CHARGES FOR CURRENT SERVICES	623	545	623	623	
OTHER REVENUE	0	0	0	0	
TOTAL	753	672	723	723	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	796	775	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	775	2,567	2,567	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8854								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,428	500	500	
CHARGES FOR CURRENT SERVICES	5,692	5,692	5,636	5,636	
OTHER REVENUE	0	0	0	0	
TOTAL	6,994	7,120	6,136	6,136	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	3,897	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	3,897	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8846								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	2,357	600	600	
CHARGES FOR CURRENT SERVICES	4,057	4,019	4,057	4,057	
OTHER REVENUE	0	0	0	0	
TOTAL	6,247	6,376	4,657	4,657	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	2,455	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	2,455	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9023								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,096	300	300	
CHARGES FOR CURRENT SERVICES	6,625	6,625	6,625	6,625	
OTHER REVENUE	0	0	0	0	
TOTAL	7,654	7,721	6,925	6,925	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	5,128	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	5,128	20,936	20,936	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8841								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	
OTHER REVENUE	0	0	0	0	
TOTAL	15	16	5	5	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8857								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	60	30	30	
CHARGES FOR CURRENT SERVICES	293	488	390	390	
OTHER REVENUE	0	0	0	0	
TOTAL	358	548	420	420	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	472	474	982	982	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	250	250	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	472	474	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8891								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	63	8	8	
CHARGES FOR CURRENT SERVICES	900	900	900	900	
OTHER REVENUE	0	0	0	0	
TOTAL	940	963	908	908	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	374	0	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	0	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9150								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,870	1,200	1,200	
CHARGES FOR CURRENT SERVICES	2,463	2,413	2,463	2,463	
OTHER REVENUE	0	0	0	0	
TOTAL	4,221	4,283	3,663	3,663	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,343	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	1,343	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8879								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	157	15	15	
CHARGES FOR CURRENT SERVICES	2,095	2,095	2,394	2,394	
OTHER REVENUE	0	0	0	0	
TOTAL	2,231	2,252	2,409	2,409	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,649	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	1,649	4,245	4,245	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8848								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	678	354	354	
CHARGES FOR CURRENT SERVICES	1,548	1,548	1,634	1,634	
OTHER REVENUE	0	0	0	0	
TOTAL	2,199	2,226	1,988	1,988	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,572	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	1,572	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8886								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	426	30	30	
CHARGES FOR CURRENT SERVICES	2,813	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	3,149	426	30	30	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	49	32	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	32	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8853								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	2,940	600	600	
CHARGES FOR CURRENT SERVICES	12,721	12,556	12,721	12,721	
OTHER REVENUE	0	0	0	0	
TOTAL	15,416	15,496	13,321	13,321	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	8,450	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	8,450	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8851								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	601	100	100	
CHARGES FOR CURRENT SERVICES	1,987	2,049	2,236	2,236	
OTHER REVENUE	0	0	0	0	
TOTAL	2,581	2,650	2,336	2,336	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	2,586	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	2,586	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8375								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	160	81	81	
CHARGES FOR CURRENT SERVICES	891	891	891	891	
OTHER REVENUE	0	0	0	0	
TOTAL	1,047	1,051	972	972	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	901	926	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	926	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9053								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	967	600	600	
CHARGES FOR CURRENT SERVICES	4,242	4,202	4,242	4,242	
OTHER REVENUE	0	0	0	0	
TOTAL	5,207	5,169	4,842	4,842	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	5,901	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	5,901	18,357	18,357	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9051								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	915	400	400	
CHARGES FOR CURRENT SERVICES	2,497	2,497	2,497	2,497	
OTHER REVENUE	0	0	0	0	
TOTAL	3,378	3,412	2,897	2,897	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	3,004	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	3,004	14,472	14,472	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9050								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,097	600	600	
CHARGES FOR CURRENT SERVICES	1,647	1,647	1,647	1,647	
OTHER REVENUE	0	0	0	0	
TOTAL	2,715	2,744	2,247	2,247	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	1,421	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	1,421	16,043	16,043	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8849								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	2,384	450	450	
CHARGES FOR CURRENT SERVICES	10,482	10,458	10,434	10,434	
OTHER REVENUE	0	0	0	0	
TOTAL	12,692	12,842	10,884	10,884	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	8,177	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	8,177	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9055								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	52	30	30	
CHARGES FOR CURRENT SERVICES	873	873	873	873	
OTHER REVENUE	0	0	0	0	
TOTAL	929	925	903	903	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	999	1,113	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	1,113	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8882								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	3,436	400	400	
CHARGES FOR CURRENT SERVICES	18,190	17,140	17,190	17,190	
OTHER REVENUE	0	0	0	0	
TOTAL	21,120	20,576	17,590	17,590	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	9,352	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	9,352	54,932	54,932	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8370								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	6,549	4,000	4,000	
CHARGES FOR CURRENT SERVICES	73,919	71,457	73,950	73,950	
OTHER REVENUE	0	0	0	0	
TOTAL	81,072	78,006	77,950	77,950	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	89,437	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	89,437	164,127	164,127	

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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9060								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,739	1,000	1,000	
CHARGES FOR CURRENT SERVICES	2,736	2,689	2,736	2,736	
OTHER REVENUE	0	0	0	0	
TOTAL	4,396	4,428	3,736	3,736	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	714	6,915	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	6,915	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8837								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,858	1,140	1,140	
CHARGES FOR CURRENT SERVICES	3,965	3,888	3,952	3,952	
OTHER REVENUE	0	0	0	0	
TOTAL	5,855	5,746	5,092	5,092	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	5,288	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	5,288	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
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8850								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	768	600	600	
CHARGES FOR CURRENT SERVICES	2,491	2,491	2,491	2,491	
OTHER REVENUE	0	0	0	0	
TOTAL	3,340	3,259	3,091	3,091	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 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	5,453	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	5,453	15,279	15,279	

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Status of Expenditures From Bond Proceeds
For Fiscal Year 2008-2009

County Budget Form
Schedule 17
Final

Governing Board:
Board of Supervisors (x)
Other ( )

Description Issue-Fund-Project Identification (1)	Amount Of Bonds Authorized (2)	Amount Of Bonds Sold To Date (3)	Total Actual Or Estimated Project Cost (4)	Total Expenditures As Of June 30, 2008 From Bond Proceeds (5)	From Other Sources (6)
NONE					

SPECIAL DISTRICTS

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of Special District Budgets
For the Fiscal Year 2008-2009

District Budget Form
Schedule 13
Final

Governing Board:
Board of Supervisors ( )
Other Appointed ( )
Other Elected (x)

District and Fund (1)	Available Financing: Fund Balance Unreserved/ Undesignated June 30, 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 &/Or Designations (New or Incr.) (7)	Financing Requirements: Total Financing Requirements (8)
Cemetery Districts							
Dos Palos	52,768		227,750	280,518	227,750	52,768	280,518
Hilmar	73,769		91,180	164,949	130,339	34,610	164,949
Los Banos	58,784		321,073	379,857	334,382	45,475	379,857
Merced	8,481		775,000	783,481	775,000	8,481	783,481
Merquin	8,705		47,050	55,755	47,000	8,755	55,755
Plainsburg	(4,106)	11,046	120,775	127,715	127,715		127,715
Snelling	3,563		12,400	15,963	13,800	2,163	15,963
Winton	330,488		426,300	756,788	756,788		756,788
Total	532,452	11,046	2,021,528	2,565,026	2,412,774	152,252	2,565,026
Protection of Personal Property							
Gustine Drainage	77,592		156,100	233,692	193,700	39,992	233,692
Lower San Joaquin Levee	(70,538)		1,021,351	950,813	783,485	167,328	950,813
Total	7,054		1,177,451	1,184,505	977,185	207,320	1,184,505
Health and Sanitation							
Le Grand Community Service	84,487		523,203	607,690	523,153	84,537	607,690
Merquin County Water	156,748		577,285	734,033	577,286	156,747	734,033
Mosquito Abatement	(35,055)	30,755	2,510,100	2,505,800	2,505,800		2,505,800
Snelling Community Service	28,371		93,180	121,551	99,050	22,501	121,551
South Dos Palos County Water	14,171		67,741	81,912	58,533	23,379	81,912
Total	248,722	30,755	3,771,509	4,050,986	3,763,822	287,164	4,050,986
Miscellaneous							
Los Banos Resource Conservation	427		2,150	2,577	780	1,797	2,577
Merced Co. Assoc. of Governments	160,467		5,918,022	6,078,489	5,918,022	160,467	6,078,489
San Luis Resource Conservation	328		3,030	3,358	1,870	1,488	3,358
Total	161,222		5,923,202	6,084,424	5,920,672	163,752	6,084,424
Grand Total	949,450	41,801	12,893,690	13,884,941	13,074,453	810,488	13,884,941

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
Final

Governing Board:
Board of Supervisors ( )
Other Appointed ( )
Other Elected (x)

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2008 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2008 Actual (6)
Cemetery Districts					
Dos Palos	162,791		110,023		52,768
Hilmar	273,288		199,519		73,769
Los Banos	87,005		28,221		58,784
Merced	306,870		298,389		8,481
Merquin	35,331		26,626		8,705
Plainsburg	30,296		34,402		(4,106)
Snelling	17,510		13,947		3,563
Winton	330,588		100		330,488
Total	1,243,679		711,227		532,452
Protection of Personal Property					
Gustine Drainage	697,959		620,367		77,592
Lower San Joaquin Levee	1,156,568		1,227,106		(70,538)
Total	1,854,527		1,847,473		7,054
Health and Sanitation					
Le Grand Community Service	317,665		233,178		84,487
Merquin County Water	674,540		517,792		156,748
Mosquito Abatement	1,507,928		1,542,983		(35,055)
Snelling Community Service	270,037		241,666		28,371
South Dos Palos County Water	321,556		307,385		14,171
Total	3,091,726		2,843,004		248,722
Miscellaneous					
Los Banos Resource Conservation	41,257		40,830		427
Merced Co. Assoc. of Governments	862,568		702,101		160,467
San Luis Resource Conservation	1,197		869		328
Total	905,022		743,800		161,222
Grand Total	7,094,954		6,145,504		949,450

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Details of Provisions For Reserves/Designations of Special District
(With Supplemental Data Affecting Reserve/Designation Totals)
For the Fiscal Year 2008-2009

District Budget Form
Schedule 15
Final

Governing Board:
Board of Supervisors ( )
Other Appointed ( )
Other Elected (x)

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2008 (2)	Amount Made Available For Financing By Cancellation: Recommended (3)	Amount Made Available For Financing By Cancellation: Approved/ Adopted By The Governing Board (4)	Increases or New Res./Desig. To Be Provided In Budget Year: Recommended (5)	Increases or New Res./Desig. To Be Provided In Budget Year: Approved/ Adopted By The Governing Board (6)	Total Reserves/ Designations For Budget Year (7)	Fund (8)
Cemetery Districts							
Dos Palos	110,023			52,768	52,768	162,791	8110
Hilmar	199,519			34,610	34,610	234,129	8120
Los Banos	28,221			45,475	45,475	73,696	8130
Merced	298,389			8,481	8,481	306,870	8140
Merquin	26,626			8,755	8,755	35,381	8150
Plainsburg	34,402	11,046	11,046			23,356	8160
Snelling	13,947			2,163	2,163	16,110	8170
Winton	100					100	8180
Total	711,227	11,046	11,046	152,252	152,252	852,433	
Protection of Personal Property							
Gustine Drainage	620,367			39,992	39,992	660,359	9120
Lower San Joaquin Levee	1,227,106			167,328	167,328	1,394,434	9210
Total	1,847,473			207,320	207,320	2,054,793	
Health and Sanitation							
Le Grand Community Service	233,178			84,537	84,537	317,715	8610
Merquin County Water	517,792			156,747	156,747	674,539	8560
Mosquito Abatement	1,542,983	30,755	30,755			1,512,228	8010
Snelling Community Service	241,666			22,501	22,501	264,167	8710
South Dos Palos County Water	307,385			23,379	23,379	330,764	8530
Total	2,843,004	30,755	30,755	287,164	287,164	3,099,413	
Miscellaneous							
Los Banos Resource Conservation	40,830			1,797	1,797	42,627	9570
Merced Co. Assoc. of Governments	702,101			160,467	160,467	862,568	9900
San Luis Resource Conservation	869			1,488	1,488	2,357	9590
Total	743,800			163,752	163,752	907,552	
Grand Total	6,145,504	41,801	41,801	810,488	810,488	6,914,191	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

DOS PALOS CEMETERY DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8110								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	77,584	94,389	88,650	88,650	
USE OF MONEY AND PROPERTY	16,881	17,667	18,400	18,400	
AID FROM OTHER GOVT AGENCIES	1,085	1,067	620	620	
CHARGES FOR CURRENT SERVICES	102,775	126,657	120,080	120,080	
TOTAL	198,325	239,780	227,750	227,750	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	174,502	162,350	172,600	172,600	
SERVICES & SUPPLIES	36,669	37,762	49,150	49,150	
CAPITAL ASSETS	4,424	5,500	6,000	6,000	
TOTAL	215,595	205,612	227,750	227,750	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

HILMAR CEMETERY — DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8120								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	54,416	55,998	51,080	51,080	
USE OF MONEY AND PROPERTY	10,176	11,039	6,500	6,500	
AID FROM OTHER GOVT AGENCIES	652	597	600	600	
CHARGES FOR CURRENT SERVICES	26,680	29,308	32,500	32,500	
OTHER REVENUE	844	400	500	500	
TOTAL	92,768	97,342	91,180	91,180	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	33,891	33,688	37,554	37,554	
SERVICES & SUPPLIES	24,095	17,672	47,785	47,785	
CONTINGENCIES	0	0	30,000	30,000	
CAPITAL ASSETS	40,151	3,866	15,000	15,000	
TOTAL	98,137	55,226	130,339	130,339	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

LOS BANOS CEMETERY — DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8130								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	92,362	98,640	98,640	98,640	
USE OF MONEY AND PROPERTY	2,184	617	4,580	4,580	
AID FROM OTHER GOVT AGENCIES	1,364	1,327	1,327	1,327	
CHARGES FOR CURRENT SERVICES	163,455	216,526	216,526	216,526	
OTHER REVENUE	5	12	0	0	
TOTAL	259,370	317,122	321,073	321,073	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	163,205	170,052	179,082	179,082	
SERVICES & SUPPLIES	96,949	104,325	115,300	115,300	
CONTINGENCIES	0	0	20,000	20,000	
CAPITAL ASSETS	11,436	27,961	20,000	20,000	
TOTAL	271,590	302,338	334,382	334,382	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

MERCED CEMETERY DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8140								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	369,460	387,533	382,000	382,000	
USE OF MONEY AND PROPERTY	45,053	49,148	46,000	46,000	
AID FROM OTHER GOVT AGENCIES	4,434	4,162	3,000	3,000	
CHARGES FOR CURRENT SERVICES	314,465	358,508	340,000	340,000	
OTHER REVENUE	22	29,014	4,000	4,000	
TOTAL	733,434	828,365	775,000	775,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	442,491	537,409	565,000	565,000	
SERVICES & SUPPLIES	184,534	209,355	200,000	200,000	
CONTINGENCIES	0	0	10,000	10,000	
CAPITAL ASSETS	82,800	73,121	0	0	
TOTAL	709,825	819,885	775,000	775,000	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

MERQUIN CEMETERY DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8150								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	23,832	24,519	24,400	24,400	
USE OF MONEY AND PROPERTY	2,926	3,183	2,500	2,500	
AID FROM OTHER GOVT AGENCIES	605	609	650	650	
CHARGES FOR CURRENT SERVICES	7,375	14,793	19,000	19,000	
OTHER REVENUE	812	2,500	500	500	
TOTAL	35,550	45,604	47,050	47,050	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	17,632	13,430	21,900	21,900	
SERVICES & SUPPLIES	10,931	20,307	21,800	21,800	
OTHER CHARGES	1,316	644	2,500	2,500	
CONTINGENCIES	0	800	800	800	
TOTAL	29,879	35,181	47,000	47,000	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

PLAINSBURG CEMETERY DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8160								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	34,892	35,698	34,825	34,825	
USE OF MONEY AND PROPERTY	983	1,017	1,500	1,500	
AID FROM OTHER GOVT AGENCIES	411	377	450	450	
CHARGES FOR CURRENT SERVICES	68,731	56,814	84,000	84,000	
OTHER REVENUE	20,000	0	0	0	
TOTAL	125,017	93,906	120,775	120,775	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	59,660	61,814	75,665	75,665	
SERVICES & SUPPLIES	25,484	27,797	34,950	34,950	
OTHER CHARGES	1,531	1,441	1,600	1,600	
CONTINGENCIES	0	0	13,000	13,000	
CAPITAL ASSETS	38,300	0	2,500	2,500	
TOTAL	124,975	91,052	127,715	127,715	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

SNELLING CEMETERY DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8170								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	11,487	11,807	10,350	10,350	
USE OF MONEY AND PROPERTY	1,328	1,435	950	950	
AID FROM OTHER GOVT AGENCIES	135	125	100	100	
OTHER REVENUE	571	2,258	1,000	1,000	
TOTAL	13,521	15,625	12,400	12,400	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	1,097	1,098	1,150	1,150	
SERVICES & SUPPLIES	10,727	10,964	12,650	12,650	
TOTAL	11,824	12,062	13,800	13,800	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

WINTON CEMETERY — DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8180								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	255,240	266,560	225,200	225,200	
USE OF MONEY AND PROPERTY	10,766	11,451	7,500	7,500	
AID FROM OTHER GOVT AGENCIES	3,069	2,866	2,600	2,600	
CHARGES FOR CURRENT SERVICES	206,152	201,266	190,000	190,000	
OTHER REVENUE	1,140	1,184	1,000	1,000	
TOTAL	476,367	483,327	426,300	426,300	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	250,400	281,333	333,800	333,800	
SERVICES & SUPPLIES	148,300	140,486	182,100	182,100	
CONTINGENCIES	0	0	10,000	10,000	
CAPITAL ASSETS	90,337	13,223	230,888	230,888	
TOTAL	489,037	435,042	756,788	756,788	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
GUSTINE DRAINAGE-GEN MAINTENANCE DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9120								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	0	65	0	0	
USE OF MONEY AND PROPERTY	20,658	22,372	17,100	17,100	
CHARGES FOR CURRENT SERVICES	138,094	137,262	139,000	139,000	
TOTAL	158,752	159,699	156,100	156,100	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	30,422	30,458	32,700	32,700	
SERVICES & SUPPLIES	75,691	97,777	141,000	141,000	
CONTINGENCIES	0	0	20,000	20,000	
CAPITAL ASSETS	2,495	0	0	0	
TOTAL	108,608	128,235	193,700	193,700	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
LOWER SAN JOAQUIN LEVEE DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9210								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	6,668	5,618	4,500	4,500	
CHARGES FOR CURRENT SERVICES	729,042	861,730	1,016,851	1,016,851	
OTHER REVENUE	106,272	59,000	0	0	
TOTAL	841,982	926,348	1,021,351	1,021,351	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	503,235	536,348	527,188	527,188	
SERVICES & SUPPLIES	274,187	342,173	256,297	256,297	
OTHER CHARGES	-48	0	0	0	
CAPITAL ASSETS	6,824	36,560	0	0	
TOTAL	784,198	915,081	783,485	783,485	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
LE GRAND COMMUNITY SERVICE DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8610								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	15,552	15,365	7,550	7,550	
USE OF MONEY AND PROPERTY	16,024	16,664	21,700	21,700	
AID FROM OTHER GOVT AGENCIES	184	162	70	70	
OTHER REVENUE	439,376	493,693	493,883	493,883	
TOTAL	471,136	525,884	523,203	523,203	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	160,200	183,923	211,698	211,698	
SERVICES & SUPPLIES	196,788	216,474	212,104	212,104	
OTHER CHARGES	62,439	61,574	60,760	60,760	
INTRAFUND & INTERFUND TRANSFERS	30,646	4,750	0	0	
CONTINGENCIES	0	0	6,658	6,658	
CAPITAL ASSETS	19,000	56,994	31,933	31,933	
TOTAL	469,073	523,715	523,153	523,153	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

MERQUIN CO WATER DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8560								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	83,142	86,880	71,000	71,000	
USE OF MONEY AND PROPERTY	14,151	16,405	10,000	10,000	
AID FROM OTHER GOVT AGENCIES	987	926	700	700	
CHARGES FOR CURRENT SERVICES	64,252	2,462	122,625	122,625	
OTHER REVENUE	408,176	450,265	372,960	372,960	
TOTAL	570,708	556,938	577,285	577,285	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	143,351	150,907	167,386	167,386	
SERVICES & SUPPLIES	279,663	284,922	293,900	293,900	
CONTINGENCIES	19,653	14,000	101,000	101,000	
CAPITAL ASSETS	120,723	4,110	15,000	15,000	
TOTAL	563,390	453,939	577,286	577,286	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

MOSQUITO ABATEMENT DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8010								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	2,053,901	2,151,705	1,839,000	1,839,000	
USE OF MONEY AND PROPERTY	30,539	46,305	25,000	25,000	
AID FROM OTHER GOVT AGENCIES	534,649	320,355	81,500	81,500	
CHARGES FOR CURRENT SERVICES	594,862	606,761	560,000	560,000	
OTHER REVENUE	3,469	5,321	4,600	4,600	
TOTAL	3,217,420	3,130,447	2,510,100	2,510,100	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	1,041,726	1,018,575	1,099,800	1,099,800	
SERVICES & SUPPLIES	996,873	1,693,402	1,054,900	1,054,900	
OTHER CHARGES	161,243	166,284	158,000	158,000	
CONTINGENCIES	27,359	11,261	50,000	50,000	
CAPITAL ASSETS	40,534	70,421	143,100	143,100	
TOTAL	2,267,735	2,959,943	2,505,800	2,505,800	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SNELLING COMMUNITY SERVICE DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8710								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	24,804	24,960	22,558	22,558	
USE OF MONEY AND PROPERTY	4,667	5,032	4,104	4,104	
AID FROM OTHER GOVT AGENCIES	295	265	200	200	
CHARGES FOR CURRENT SERVICES	-1,394	67,523	66,218	66,218	
OTHER REVENUE	35	0	100	100	
TOTAL	28,407	97,780	93,180	93,180	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	24,089	25,475	28,300	28,300	
SERVICES & SUPPLIES	33,194	54,359	60,750	60,750	
CONTINGENCIES	0	0	10,000	10,000	
TOTAL	57,283	79,834	99,050	99,050	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SOUTH DOS PALOS COUNTY WATER DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8530								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	10,043	10,948	7,137	7,137	
USE OF MONEY AND PROPERTY	5,622	6,214	3,928	3,928	
AID FROM OTHER GOVT AGENCIES	119	116	100	100	
CHARGES FOR CURRENT SERVICES	-758	-832	576	576	
OTHER REVENUE	43,579	58,240	56,000	56,000	
TOTAL	58,605	74,686	67,741	67,741	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	12,123	17,834	21,883	21,883	
SERVICES & SUPPLIES	40,284	42,653	31,650	31,650	
CONTINGENCIES	0	0	5,000	5,000	
TOTAL	52,407	60,487	58,533	58,533	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
LOS BANOS RESOURCE CONSERVATION DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9570								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	1,846	2,850	2,000	2,000	
OTHER REVENUE	116	0	150	150	
TOTAL	1,962	2,850	2,150	2,150	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,585	1,054	780	780	
TOTAL	4,585	1,054	780	780	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

MERCED CO ASSN OF GOVT DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9900								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 2007-2008 (3)	RECOMMENDED 2008-2009 (4)	APPROVED 2008-2009 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
MERCED CO ASSN OF GOVERNMENTS	0	0	5,918,022	5,918,022	
TOTAL	0	0	5,918,022	5,918,022	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	0	0	2,346,000	2,346,000	
SERVICES & SUPPLIES	0	0	3,566,022	3,566,022	
CONTINGENCIES	0	0	6,000	6,000	
TOTAL	0	0	5,918,022	5,918,022	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SAN LUIS RESOURCE CONSERVATION DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2008-2009

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS ( )
OTHER APPOINTED ( )
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9590								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2006-2007 (2)	ACTUAL 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	132	78	30	30	
OTHER REVENUE	4,000	129	3,000	3,000	
TOTAL	4,132	207	3,030	3,030	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2006-2007 (8)	ACTUAL 2007-2008 (9)	RECOMMENDED 2008-2009 (10)	APPROVED 2008-2009 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,476	1,734	1,870	1,870	
TOTAL	1,476	1,734	1,870	1,870	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

POSITION SUMMARY REPORT

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

		Approved 2004/05	Approved 2005/06	Approved 2006/07	Approved 2007/08	Approved 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	26
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	13
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	24
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	150
41500	Mental Health	233	236	241	185	192
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***	***1,995***

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

		Approved	Approved	Approved	Approved	Approved
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***	***2,333***

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	Approved 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	26.48
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	13.50
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	115.00
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	25.00
22100	Sheriff	141.37	148.50	158.00	167.00	167.00
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***	***907.40***
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	152.38
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	194.20
49500	Medical Assistance Program	16.50	16.50	22.00	22.00	18.00
	Total	***406.36***	***423.78***	***441.48***	***373.08***	***375.58***
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	73.00
59000	Area Agency on Aging	7.43	7.22	7.49	13.13	13.21
	Total	***653.60***	***686.76***	***701.39***	***713.63***	***712.58***
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	Approved 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***	***2,518.26***

BUDGET CALENDAR

FY 2009/10 BUDGET CALENDAR
BOARD DATES

DEC 9 **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 16 **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.

INDEX

INDEX **Page**

03-04 SCEAP Non - County Hospitals 83
04-05 EMSA SB2132 HSA Funds 85
04-05 EMSA SB2132 PSA & UA Funds 86
04-05 SCEAP Non - County Hospitals 84
04-05 SCEAP Physician - EMS Services 87
05-06 EMSA SB2132 HSA Funds 81
05-06 EMSA SB2132 PSA & UA Funds 82
05-06 SCEAP Non - County Hospitals 79
05-06 SCEAP Physician - EMS Services 80
06-07 EMSA SB2132 HSA Funds 94
06-07 EMSA SB2132 PSA Funds 95
06-07 SCEAP Non - County Hospitals 92
06-07 SCEAP Physician Services 93
07-08 EMSA SB2132 HSA Funds 77
07-08 EMSA SB2132 PSA Funds 78
07-08 SCEAP Non - County Hospitals 75
07-08 SCEAP Physician Services 76
08-09 EMSA SB2132 HSA Funds 90
08-09 EMSA SB2132 PSA 91
08-09 SCEAP Mercy Community 88
08-09 SCEAP Physician Services 89

A

Administrative Services - Support Services 10
Advertising 28
Affordable Housing Program 61
Agricultural Commissioner 54
Agricultural Commissioner - Animal Control 66
Aid to Indigents 100
Airport Land Use Commission 69
Analysis of Current Property Taxes And Assessed Valuation A-23
Analysis of Financing Sources by Source by Fund A-5
Analysis of Fund Balance Unreserved/Undesignated A-2
Area Agency on Aging 106
Arts and Culture 112
Assessor 7
Assistance to the Needy 99
Auditor - Controller 5

B

Board of Equalization 4
Board of Supervisors 1
Budget Calendar 287
Budget Glossary 288
Budget Summary v

C

Capital Improvement Program 19
Capital Project – Animal Control Facility 27

INDEX **Page**

Capital Project - Correctional Facility 21
Capital Project – Emergency Operating Center 25
Capital Project - Fire Facilities 24
Capital Project - Justice Facility 23
Capital Project - Juvenile Justice Facility 26
Capital Project - Mental Health Facility 22
Capital Projects – Courts Building Restoration 18
Castle Airport Development Center 126
Castle Water and Sewer 128
Child Support Services Agency 38
Commerce, Aviation and Economic Development 30
Contingencies - General Fund 120
Cooperative Extension 108
Coroner 60
County Clerk 70
County Counsel 11
County Court Operations 37
County Executive Office 2
County Service Area 130
Countywide Transit 127

D

Debt Service - County Fixed Assets 118
Debt Service - Dairy Loan Program 117
Debt Service - Energy Retrofit 114
Debt Service - Justice Facility 116
Debt Service - Juvenile Hall 113
Debt Service - Pension Obligation Bond 119
Department of Administrative Services 122
Department of Labor - Employment & Training 105
Department of Workforce Investment 101
Department of Workforce Investment - WIA Adults 103
Department of Workforce Investment - WIA Dislocated Workers 104
Department of Workforce Investment - WIA Youth 102
Details of Provisions For Reserves/Designations A-3
Directory of County Officials xvii
District Attorney 40
District Map xix
District Projects 20
DPW - Building Division 57
DPW - Building Services Division 16
DPW - Creek Projects Division 53
DPW - Parks Division 111
DPW - Professional Services Division 58
DPW - Public Works Administration 36
DPW - Recreation Division 109
DPW - Road Division 71
DPW - Special Recreation Division 110

INDEX **Page**

E

Eastside Fish & Game Association 62
Elections 15
Emergency Services 52
Employee Development 13

F

Fire 51
First 5 Merced County 73
Fleet Management Service 121

G

Grand Jury 39

H

Health 72
Human Resources 12
Human Services Agency 97

I

IHSS Public Authority 98
Index 294
Indigent Defense 43
Insurance Pool 123
Interest on TRANS and Other Notes 115

J

Justice Automation System 42
Juvenile Hall 48

L

Library 107
Local Agency Formation Commission 65
Local Resources vi
Los Banos Sportsmen's Association 63

M

Medical Assistance Program 96
Medical Facility Lease Operations 124
Mental Health 74
Merced Budget xvi
Merced County Association of Governments 68
Merced County Redevelopment Agency 32
Merced County Spring Fair 29

N

Operating Transfers 35
Organizational Chart xviii
Overview v

INDEX **Page**

P

Planning and Community Development 64
Position Summary Report 2xx
Predatory Animal Control 67
Probation 49
Profile xx
Property Tax Dollars xv
Final Budget by Delivery Services xiv
Public Defender 41

R

Recorder 59
Registrar of Voters 14
Retirement Association 34
Revenue & Reimbursement 6
Risk Management 33

S

Schedule of County Specific Financing Uses By Budget Unit by Function and Activity A-26
Sealer of Weights & Measures 56
Sheriff 45
Sheriff - Corrections 46
Sheriff - Court Security 44
Sheriff Inmate Welfare 47
Solid Waste 125
Special Auditing 3
Special Districts 282
Special Pest Control 55
Staffing Assumptions vii
Staffing Overview viii
State Institutions 50
Status of Expenditures from Bond Proceeds 129
Status of Expenditures from Bond Proceeds 281
Summary of County Budget A-1
Summary of County Financing Requirements A-25
Summary of County Financing Requirements by Function and Fund A-24
Summary of Estimated Additional Financing Sources A-4

T

Tax Collector 8
Taxes, Benefits and Assessments 17
Treasurer 9

U

UC Merced Development Office 31