FINAL BUDGET

FISCAL YEAR
JULY 2009 - JUNE 2010

Published by

BOARD OF SUPERVISORS

Recommended by DEMITRIOS TATUM, County Executive Officer

Schedules compiled by Lisa Cardella - Presto, Auditor-Controller

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BOARD OF SUPERVISORS

District 1 Supervisor
John Pedrozo

District 2 Supervisor
Hubert "Hub" Walsh Jr.

District 3 Supervisor
Mike Nelson

District 4 Supervisor
Deidre F. Kelsey
Chairperson

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

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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. During this period, the Board of Supervisors maintained local public safety as a priority.

In the Final FY 2009/10 budget, revenue reductions from reduced property taxes, decreased sales taxes related to economic troubles and the State's budget cuts have impacted the County's financial capabilities. While in previous fiscal years actions such as holding positions vacant, adhering to a modified hiring freeze, and decreased expenditures have helped obtain a higher fund balance to assist in mitigating the State Budget impacts. For the 2009/10 Fiscal Year these factors will not completely solve the financial tribulations facing the County. Departments have been asked to significantly curtail budgets and have held their FY 09/10 budget appropriations to previous years' requirements. While this allows for budgetary savings, it also significantly impacts the flexibility available to County departments in dealing with unexpected expenses during the next fiscal year. In order to provide a balanced budget for the FY 2009/2010 vacant positions were deleted to help offset the anticipated decrease in local general purpose revenues. State budget impacts further reduced revenues in sub vented departments.

As shown in the Budget Summary, the approved FY 2009/10 Final Budget is $454,157,808; the General Fund is $345,816,051, with a general fund balance of $44,327,474 based on information available as of August 18, 2009.

Budget Summary

Fund Summary

The total FY 2009/10 Final Budget is $454.1 million, down $25.4 million from the Proposed Budget of $479.5 million. The $345.6 million, or 76.1%, of the $454.1 million is funded from dedicated revenue sources not available for discretionary purposes. The remaining $108.5 million, or 23.9%, requires funding from local discretionary revenue. The FY 2009/10 General Purpose Revenue (GPR) requirements of $107.9 million are down $15.6 million from $123.5 million in the Proposed Budget. With GPR Requirements at $108.5 million and Local Resources projected at $108.5 million, the FY 2009/10 Final Budget is balanced.

	FY 2009/10 Proposed		**FY 2009/10 Final**	
	Financing Requirements	GPR Requirements	Financing Requirements	GPR Requirements
General Fund	$376,811,604	$123,585,980	$345,816,051	$107,980,717
Road Fund	$16,713,263	$200,000	$20,243,547	$200,000
Fire Fund	$14,918,372	$0	$15,366,936	$0
Enterprise Funds	$29,814140	$0	$30,140,633	$0
Other Funds	$41,262,162	$350,000	$42,590,641	$350,000
Total Requirements	***$479,519,541***	***$124,135,980***	***$454,157,808***	***$108,530,717***
Local Resources		$105,597,588		$108,530,717
Budget Shortfall		***$18,538,392***		***$0***

Local Resources

FY 2009/10 Total Local Resources are projected at $108.5 million with General Purpose Revenue at $64.2 million and Estimated General Fund Balance Available, after adjustments to reserves at $44.3 million. The FY 2009/10 GPR estimate of $64.2 million is down $11.3 million from the Proposed FY 2009/10 estimate of $75.5 million. The following table provides a comparison of the Estimated Local Resources:

Estimated Local Resources

	FY 2009/10 Proposed	FY 2009/10 Final	$ Change	% Change
Property Tax	$30,565,060	$25,881,439	($4,683,621)	(15.3%)
Property Tax Swap for MVIL	$26,632,000	$21,447,085	($5,184,915)	(19.5%)
Property Tax Swap for Sales Tax	$1,600,000	$1,456,805	($143,915)	(9%)
Sales Tax	$4,400,000	$4,400,000	$0	(10.2%)
Fines, Forfeitures. Penalties, License, & Permits	$1,978,000	$1,828,000	($150,000)	(7.5%)
Interest	$5,002,200	$5,002,200	$0	0%
Motor Vehicle In-Lieu (MVIL)	$0	$0	$0	0%
Realignment – Stabilization	$760,000	$760,000	$0	0%
State Home Owners Property Tax Relief (HOPTR)	$360,000	$360,000	$0	0%
Williamson Act - Open Space Subvention	$1,158,000	$0	($1,158,000)	(100%)
State & Federal	$95,000	$95,000	$0	0%
Other Charges	$1,789,800	$1,789,800	$0	0%
Other Taxes	$1,182,914	$1,182,914	$0	0%
General Purpose Revenue	***$75,522,974***	***$64,203,243***	***($11,320,451)***	***(14.9%)***
Estimated General Fund Balance Available	$30,074,614	$44,327,474	$14,252,860	47.3%
Total Local Resources Available	***$105,597,588***	***$108,530,717***	***$2,933,129***	***2.7%***

The FY 2009/10 General Purpose Revenue projections are estimated to be lower than the FY 2009/10 Proposed Budget primarily due to the State suspending Prop 1A and reductions in property taxes. Due to a reduction in reserves of $11.5 million to increase Fund Balance, the estimated FY 2009/10 General Fund Balance is increased from the FY 2008/09 Approved Budget. After adjustments the FY 2009/10 General Fund Balance available for financing operations is $44.3 million.

Merced County Policy Assumptions

18200 Economic Development Program

The County of Merced has retained the professional services of the Merced County Economic Development Corporation (MCEDCO) since March of 1995 to complement the economic development activities performed by the Department of Commerce, Aviation and Economic Development (CAED). CAED has been involved in the following areas: Business Contacts, Business Outreach and Retention, Marketing Services, Business Technical Assistance, Information Forums, Grants and Philanthropic Funding. MCEDCO has performed similar services however MCEDCO's focus tends to concentrate more towards individual communities rather than the County as a whole.

Due to the current fiscal climate and duplication of services and activities performed by the vendor, staff requests the cancellation of contractual services with MCEDCO.

The Board of Supervisors has directed staff to negotiate a contract with MCEDCO for $42,000 of which $21,000 is to be delivered in in-kind support.

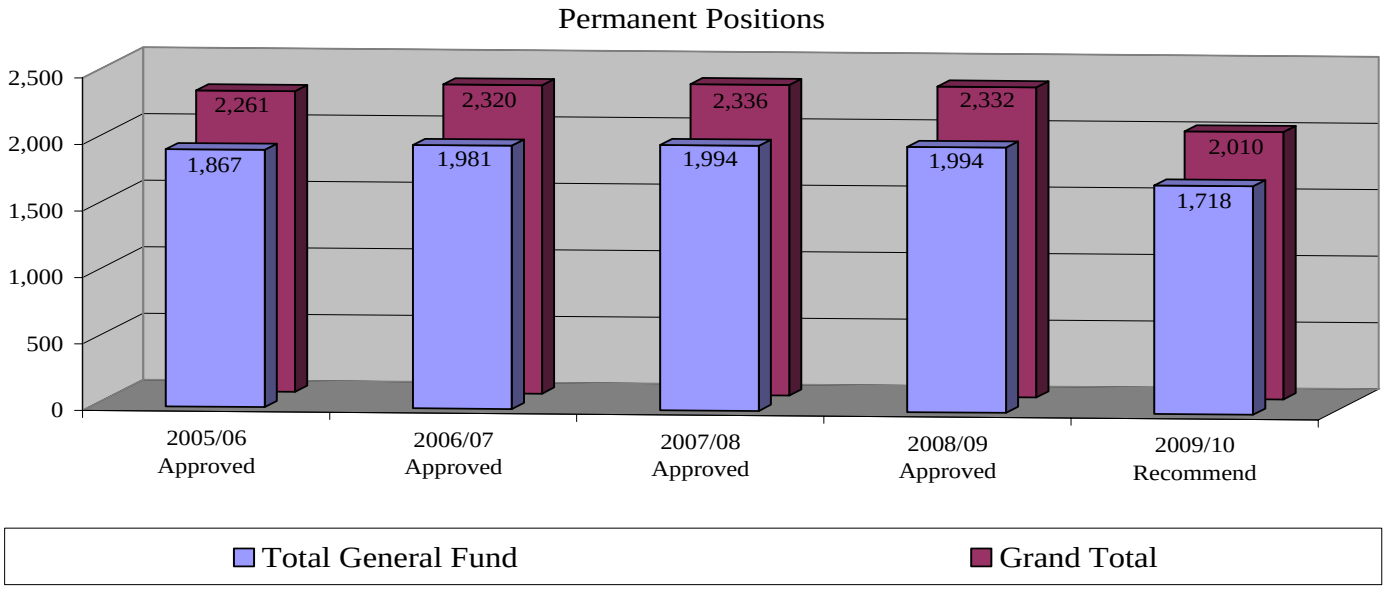
49500 Medical Assistance Program

Due to the effects of the economic downturn and rising healthcare costs, Indigent Health programs costs are increasing. Unemployment is at near record levels, increasing the number of Merced County residents eligible to receive Medical Assistance Program (MAP) services. Mercy Medical Center Merced, where about half of the care is provided, has requested more money for the services they provide, and healthcare costs for services provided, elsewhere are increasing as well. Meanwhile, the source of funding for Indigent Health programs (VLF, Sales and Tobacco Taxes) is down and is likely to trend downward with the economy. Possible solutions are to limit MAP eligibility; reduce, limit or change MAP benefits; reduce MAP costs; add General Fund dollars to make up losses in Realignment or some combination of all.

At Final Budget the Board of Supervisors approved to eliminate Optometry, Podiatry, Dental, and Audiology services from the MAP program effective September 9, 2009. Income eligibility for the MAP program was approved to change to reflect incomes at or below 100% of the Federal Poverty Level rather than the previous 200% or below. Furthermore, MAP benefits will not longer be retroactive at eligibility unless admitted as an inpatient.

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 2009/10 consist of 2,010. This is a decrease of three hundred twenty two positions (322) positions overall, a decrease of two hundred seventy six (276) general fund positions compared to FY 2008/09. The table presented below by service delivery represents approved positions for FY 2008/09 and recommended for FY 2009/10 respectively.

	Approved FY 2008/09	Recommended FY 2009/10
General Fund:		
Health and Human Services *	1,035	817
Justice System	108	102
Public Safety	428	414
Municipal Countywide	194	177
Administrative Support	229	208
Total General Fund	***1,994***	***1,718***
Other Funds:		
Other Funds	216	187
Enterprise Fund	69	55
ISF Fund	53	50
All Funds Total	***2,332***	***2,010***

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

The changes from Fiscal Year 2008/09 to Fiscal Year 2009/10 are primarily to mitigate anticipated shortfalls in

State, various grant, and General Purpose revenue.

Merced County Table of Personnel Adjustments

	Approved FY 2008/09 Positions	Prior/Other Period Added	Mid-year Added (Deleted)	Recommended Added (Deleted)	Proposed FY 2009/10 Positions	Final Adjustments	Approved FY 2009/10 Positions
General Fund							
Health & Human Services							
Health	150	-12		-6	132	-24	108
Mental Health	192			-8	184	-40	144
Human Services Agency	616	-92	6		530	-21	509
Department of Workforce Investment	69	-9			60	-10	50
IHSS Public Authority	4				4	-2	2
Health & Human Services budget units with no change	4				4		4
Subtotal	1,035	-113	6	-14	914	-97	817
Justice System							
Probation	88	-2			86	-4	82
Sheriff – Court Security	19				19		19
Justice System budget units with no change	1				1		1
Subtotal	108	-2	0	0	106	-4	102
Public Safety							
District Attorney	84	-1			83	-2	81
Public Defender	24				24	-2	22
Sheriff Operations*	131	2			133	-7	126
Sheriff Corrections	114	1			115	-2	113
Juvenile Hall	75				75	-3	72
Subtotal	428	2	0	0	430	-16	414
Municipal Countywide							
Ag Commissioner	32				32	-3	29
Cooperative Extension	4				4	-1	3
Commerce, Aviation, & Economic Development	10	-1			9		9
Development Services	24				24	-2	22
Ag Commissioner - Animal Control	19	1		-1	19		19
Sealer of Weights and Measures	6				6	-1	5
Recorder	14				14	-3	11
DPW-Building Division	12				12	-2	10
DPW-Professional Services Division	22				22	-2	20
DPW-Parks	17				17	-2	15
Municipal Countywide budget units with no change	34				34		34
Subtotal	194	0	0	-1	193	-16	177
Administrative Support							
Board of Supervisors	12	1			13		13
County Executive Office	14			-1	13	-1	12
Auditor-Controller	26	-1		-1	24	-2	22
Revenue and Reimbursement	20				20	-1	19
Assessor	39			-2	37	-3	34
Treasurer	6				6	-1	5
Human Resources	13			-1	12	-1	11
Employee Development	1			-1	0		0
Registrar of Voters	6				6	-1	5
Risk Management	7				7	-1	6
DPW-Administration	18				18	-3	15
County Clerk	2				2	-1	1
Administrative Support budget units with no change	65				65		65
Subtotal	229	0	0	-6	223	-15	208
General Fund Total	***1,994***	***-113***	***6***	***-21***	***1,866***	***-148***	***1,718***

	Approved FY 2008/09 Positions	Prior/Other Period Added	Mid-year Added (Deleted)	Recommended Added (Deleted)	Proposed FY 2009/10 Positions	Final Adjustments	Approved FY 2009/10 Positions
Other Funds							
Spring Fair	5				5	-2	3
Child Support	112			-14	98		98
DPW-Road Division	60	-1			59	-1	58
First 5 Merced County	11	-1			10	-3	7
Medical Assistance Program	17	-4			13	-3	10
Other Funds budget units with no change	11				11		11
Other Funds Total	***216***	***-6***	***0***	***-14***	***196***	-9	***187***
Enterprise Fund							
Solid Waste	50			-1	49	-13	36
Castle Airport Development Center	13				13		13
Countywide Transit	6				6		6
Enterprise Fund Total	***69***	***0***	***0***	***-1***	***68***	-13	***55***
Internal Service Fund Total							
Administrative Services	46	2		-2	46	-3	43
Internal Service Funds budget units with no change	7				7		7
Internal Service Fund Total	***53***				***53***	-3	***50***
Grand Total	**2,332**	**-119**	**6**	**-36**	**2,183**	**-173**	**2,010**

* One position reported in FY 08/09 Approved was not approved by resolution until November 28, 2008. Therefore position was added at "other period"

* One position reported in FY 08/09 Approved was not approved by resolution until November 28, 2008. Therefore position was added at "other period"

Additional Staffing Information

There are eleven (11) contract employees included in the staffing counts: one (1) Loan Officer in Business Opportunity; one (1) Agricultural Administrative Advocate; one (1) Veterinarian, one (1) Public Health Director; and seven (7) Staff Psychiatrists in Mental Health.

Revenue/Grant Supported Positions

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

General Fund

Positions from prior year that have continuing support:

- 100% Sheriff Trust Fund supported:
  - Sheriff Operations:
    - One (1) Sheriff Community Service Technician I/II (Position 38), One (1) Dispatcher (Position 127). At this time it is undetermined if these position will continue to be funded via trust. These positions will be further reviewed.
  - Sheriff Corrections
    - One (1) Deputy Coroner I/II (Position 7) – 3 Year Limited Term
- One (1) Correctional Officer I/II is funded by the Inmate Welfare Fund for the Work Furlough Program (Position 123)
- Six (6) Deputy Sheriff/Coroner I/II (School Resource Officers) are funded by the Rural Law Enforcement Funds, Merced College, Court Security Contract, and Local School Contracts and a portion of general fund
- One (1) Sheriff Senior Sergeant/Sheriff Sergeant (Position #131) and two (2) Deputy Sheriff/Coroner I/II (Position #128, 130) 100% supported by California Multi-jurisdictional Methamphetamine Enforcement Team (CALMMET)
- One (1) Recorder Clerk I/II/III was added that is funded by revenue.
- One (1) Risk Analyst I/II/III (Position 9) is 100% revenue supported for focused effort in evaluating safety and risk issues

Revenue/Grant Supported Positions Continued

- 100% Revenue Supported – Juvenile Probation Camp Funding (JPCP): one (1) Legal Process Clerk I/II (Position 94), one (1) Staff Services Analyst I/II (Position 95), one (1) Supervising Probation Officer (Position 96), two (2) Deputy Probation Officer I/II/II (Position 97, 98)
- One (1) Deputy Probation Officer I/II/III (Position 106) is 100% funded by the Substance Abuse Offender Treatment Program
- One Deputy Probation Officer (Position 110) funded by the Merced/Mariposa Narcotics Task Force Grant
- One (1) Deputy District Attorney I/II/III/IV (Position 94) - Limited Term funded by United States Department of Justice Gang Grant
- One (1) Legal Assistant (Position 116) funded from DA Civil Suits Trust for 2.5 years beginning FY07/08 Mid Year.
- One (1) Code Compliance Technician (Position 31) - Limited Term is funded by revenue.
- One (1) Staff Services Analyst I/II (Position 503) – Limited Term funded by C-IV Migration project until June 30, 2010.
- One (1) Social Worker I/II (Position 279) and three (3) Social Worker Aide (Position 8, 220, 324) funding limited term by Mental Health Medi-Cal until November 30, 2009.
- One (1) Grounds Maintenance Worker I/II 100% funded by the Juvenile Probation Camp Funding.

RECOMMENDED POSITIONS
FISCAL YEAR 2009-2010

Budget Unit	Department	Classification Title	# of Positions Recommended	Salary & Benefits Recommended	Subvented Rate	County Cost Recommended
Municipal Countywide						
28700	Ag. Commissioner-Animal Control	Animal Control Assistant Director	1	90,602 *	0%	90,602
	Municiple Countywide Total		1	90,602		90,602
Administrative Support						
11500	Purchasing Manager	Purchasing Manager	1	101,642	0%	101,642
	Administrative Services Total		1	101,642		101,642
	GENERAL FUND TOTAL		**2**	**192,244**		**192,244**
Internal Service Fund						
75600	Administrative Services	Fiscal Manager	1	120,444	100%	0
75601	Administrative Services	Information Systems Manager	2	283,046	100%	0
75601	Administrative Services	Supervising Network Systems Support Analyst	1	124,469	100%	0
	Internal Service Fund Total		4	527,959		
Enterprise Fund						
75200	Commerce, Aviation, and Econ. Dev.	Grounds Maintenance Worker I/II	1	42,984 *	100%	0
	Enterprise Fund Total		1	42,984		0
	OTHER FUNDS TOTAL		**5**	**570,943**		**0**

* Costed at 19 pay periods

TOTAL RECOMMENDED POSITIONS			
GENERAL FUND TOTAL	**2**	**192,244**	**192,244**
ALL FUNDS TOTAL	**7**	**763,187**	**192,244**

POSITIONS TO BE DELETED
FISCAL YEAR 2009-2010

Budget Unit	Department	Classification Title	Position Number	# of Positions Recommended	Salary & Benefits Recommended	Subvented Rate	County Cost Recommended
Health and Human Services							
40001	Public Health	Accounting Technician	186	1	70,735	0%	70,735
40001	Public Health	Support Services Analyst	234	1	63,803 *	0%	63,803
40001	Public Health	Staff Services Analyst I/II	196	1	70,689 *	0%	70,689
40005	Public Health	Emergency Medical Services Specialist	207	1	74,516	0%	74,516
40005	Public Health	Public Health Nurse I/II	92	1	112,234	0%	112,234
40007	Public Health	California Children's Services Worker	52	1	59,834 *	0%	59,834
40007	Public Health	California Children's Services Worker	209	1	56,023 *	0%	56,023
40007	Public Health	California Children's Services Worker	221	1	76,196	0%	76,196
40007	Public Health	Public Health Nurse I/II	159	1	72,352 *	0%	72,352
40007	Public Health	Supervising Public Health Nurse	149	1	111,655 *	0%	111,655
40007	Public Health	Community Health Nurse	95	1	76,950 *	0%	76,950
40010	Public Health	Public Health Nurse II	131	1	112,233	0%	112,233
40010	Public Health	Office Assistant I/II	132	1	39,497 *	0%	39,497
40010	Public Health	Public Health Social Worker	85	1	66,610 *	0%	66,610
40013	Public Health	Community Health Worker	78	1	72,305	0%	72,305
40013	Public Health	Program Manager	128	1	117,300 *	0%	117,300
40013	Public Health	Medical Claim Clerk	232	1	46,082 *	0%	46,082
40016	Public Health	Account Clerk II	87	1	62,983	0%	62,983
40016	Public Health	Hazardous Material Specialist	119	1	66,134 *	0%	66,134
40016	Public Health	Environmental Health Technician	225	1	42,005 *	0%	42,005
40016	Public Health	Environmental Health Technician	222	1	48,016 *	0%	48,016
40034	Public Health	Community Health Specialist	212	1	72,865	0%	72,865
40025	Public Health	Health Education Specialist	189	1	69,982 *	0%	69,982
40031	Public Health	Public Health Nurse I/II	57	1	106,703	0%	106,703
40031	Public Health	Public Health Social Worker	180	1	72,272 *	0%	72,272
40031	Public Health	Public Health Social Worker	6	1	68,435 *	0%	68,435
40031	Public Health	Public Health Social Worker	60	1	68,336 *	0%	68,336
40031	Public Health	Public Health Social Worker	71	1	70,039 *	0%	70,039
40031	Public Health	Public Health Social Worker	113	1	67,038 *	0%	67,038
40031	Public Health	Supervising Public Health Nurse	174	1	107,729 *	0%	107,729
40034	Public Health	Community Health Specialist	231	1	58,468 *	0%	58,468
41500	Mental Health	Mental Health Records Technician I/II	24	1	60,679	100%	0
41500	Mental Health	Office Assistant III	307	1	59,570	100%	0
41500	Mental Health	Mental Health Clinician I/II	79	1	101,528	100%	0
41500	Mental Health	Mental Health Clinician I/II	76	1	112,639	100%	0
41500	Mental Health	Mental Health Clinician I/II	282	1	98,758	100%	0
41500	Mental Health	Children's System of Care Coordinator	284	1	115,350 *	100%	0
41500	Mental Health	Mental Health Clinician I/II	314	1	90,957 *	100%	0
41500	Mental Health	Program Assistant	327	1	37,841 *	100%	0
41500	Mental Health	Psychiatric Staff Nurse I/II	264	1	76,424 *	100%	0
41500	Mental Health	Mental Health Worker I/II	141	1	67,354 *	100%	0
41500	Mental Health	Mental Health Worker I/II	211	1	56,040 *	100%	0
41500	Mental Health	Data Support Assistant	14	1	49,343 *	100%	0
41500	Mental Health	Accounting Technician	306	1	55,889 *	100%	0
41500	Mental Health	Fiscal Supervisor	31	1	78,227 *	100%	0
41500	Mental Health	Mental Health Clinician I/II	23	1	71,105 *	100%	0
41500	Mental Health	Mental Health Clinician I/II	56	1	63,853 *	100%	0
41500	Mental Health	Mental Health Clinician I/II	77	1	74,296 *	100%	0
41500	Mental Health	Mental Health Clinician I/II	61	1	75,692 *	100%	0
41500	Mental Health	MH Program Manger	25	1	88,015 *	100%	0
41500	Mental Health	Mental Health Clinician I/II	300	1	77,285 *	100%	0
41500	Mental Health	Office Assistant III	286	1	44,845 *	100%	0
41500	Mental Health	Crisis Intervention Specialist	247	1	73,759 *	100%	0
41500	Mental Health	Crisis Intervention Specialist	33	1	77,474 *	100%	0
41500	Mental Health	Quality Assurance Specialist	304	1	58,869 *	100%	0
41500	Mental Health	Office Assistant III	123	1	48,540 *	100%	0
41500	Mental Health	Staff Services Analyst I/II	208	1	76,915 *	100%	0
41500	Mental Health	Program Assistant	319	1	32,771 *	100%	0
41500	Mental Health	Alcohol and Drug Counselor	313	1	63,351 *	100%	0
41500	Mental Health	Staff Services Analyst I/II	316	1	71,394 *	100%	0
41500	Mental Health	MHSA WET Coordinator	320	1	85,987 *	100%	0
41521	Mental Health	Office Assistant III	192	1	63,682	100%	0
41525	Mental Health	Alcohol and Drug Counselor	273	1	51,569 *	100%	0
41521	Mental Health	Mental Health Administration Analyst	137	1	99,628 *	100%	0
41521	Mental Health	AOD Services Coordinator	27	1	116,032 *	100%	0
41525	Mental Health	Alcohol and Drug Counselor	277	1	62,257 *	100%	0
41525	Mental Health	Alcohol and Drug Counselor	98	1	59,318 *	100%	0
41523	Mental Health	Alcohol and Drug Counselor	245	1	51,489 *	100%	0
41527	Mental Health	Alcohol and Drug Counselor	298	1	53,684 *	100%	0
41530	Mental Health	Mental Health Worker I/II	210	1	64,898 *	100%	0
41530	Mental Health	Mental Health Worker I/II	334	1	66,096 *	100%	0
41514	Mental Health	Mental Health Clinician I/II	337	1	108,217	100%	0
41506	Mental Health	Account Clerk II	330	1	66,484	100%	0
41506	Mental Health	Fiscal Registration Processing Clerk	332	1	80,040	100%	0
41507	Mental Health	Housekeeping Attendant	179	1	54,117	100%	0
41502	Mental Health	Mental Health Records Technician I/II	212	1	65,997	100%	0
41525	Mental Health	Office Assistant	242	1	63,682	100%	0
41525	Mental Health	Alcohol and Drug Counselor	333	1	77,085	100%	0

POSITIONS TO BE DELETED
FISCAL YEAR 2009-2010

Budget Unit	Department	Classification Title	Position Number	# of Positions Recommended	Salary & Benefits Recommended	Subvented Rate	County Cost Recommended
41527	Mental Health	Alcohol and Drug Counselor	257	1	77,085	100%	0
50000	Human Service Agency	Employment & Training Worker I/II	364	1	53,351 *	91.5%	4,535
50000	Human Service Agency	Employment & Training Worker I/II	454	1	55,038 *	91.5%	4,678
50000	Human Service Agency	Employment & Training Worker I/II	263	1	57,806 *	91.5%	4,914
50000	Human Service Agency	Family Services Representative I/II	137	1	51,735 *	91.5%	4,397
50000	Human Service Agency	Family Services Representative I/II	168	1	57,924 *	91.5%	4,924
50000	Human Service Agency	Family Services Representative I/II	435	1	53,659 *	91.5%	4,561
50000	Human Service Agency	Family Services Representative I/II	481	1	49,359 *	91.5%	4,196
50000	Human Service Agency	Family Services Supervisor	288	1	63,559 *	91.5%	5,402
50000	Human Service Agency	Family Services Supervisor	611	1	71,507 *	91.5%	6,078
50000	Human Service Agency	Office Assistant I/II	541	1	54,069	91.5%	4,596
50000	Human Service Agency	Program Manager	34	1	98,525 *	91.5%	8,375
50000	Human Service Agency	Registration Information Assistant	39	1	42,566 *	91.5%	3,618
50000	Human Service Agency	Social Services Program Administrator	89	1	107,437 *	91.5%	9,132
50000	Human Service Agency	Social Worker Aide	8	1	36,630 *	91.5%	3,114
50000	Human Service Agency	Social Worker Aide	220	1	36,632 *	91.5%	3,114
50000	Human Service Agency	Social Worker Aide	324	1	35,550 *	91.5%	3,022
50000	Human Service Agency	Social Worker I/II	204	1	51,934 *	91.5%	4,414
50000	Human Service Agency	Staff Services Analyst I/II	503	1	69,712 *	91.5%	5,926
50000	Human Service Agency	Account Clerk I/II	19	1	60,192	91.5%	5,116
50000	Human Service Agency	Staff Fiscal Analyst	257	1	110,733	91.5%	9,412
50000	Human Service Agency	Social Worker IV A/B	279	1	105,682	91.5%	8,983
50500	IHSS Publis Authority	Management Information Systems Tech I/I	3	1	49,462 *	91.5%	4,204
50500	IHSS Publis Authority	Registration Information Assistant	6	1	46,403 *	91.5%	3,944
55000	Workforce Investment	Employment and Training Specialist II	2	1	61,303	100%	0
55000	Workforce Investment	Employment and Training Specialist II	100	1	61,303	100%	0
55000	Workforce Investment	Supervising Employment and Training Wor	15	1	88,426	100%	0
55000	Workforce Investment	Assessment Technician I	16	1	62,620	100%	0
55000	Workforce Investment	Assessment Technician I	18	1	62,620	100%	0
55000	Workforce Investment	Assessment Technician I	38	1	62,620	100%	0
55000	Workforce Investment	Assessment Technician I	68	1	62,620	100%	0
55000	Workforce Investment	Office Assistant III	72	1	62,828	100%	0
55000	Workforce Investment	Office Assistant I/II	83	1	56,697	100%	0
55000	Workforce Investment	Automation System Analyst	90	1	90,338	100%	0
	Health and Human Services Total			112	7,796,966		2,400,673
Public Safety							
20400	District Attorney	Account Clerk III	117	1	66,414	2.8%	64,554
20408	District Attorney	Victim Witness Advocate	109	1	68,873	0.0%	68,873
20600	Public Defender	Office Assistant I/II	22	1	56,525	0.0%	56,525
20600	Public Defender	Legal Assistant	25	1	78,911	0.0%	78,911
22100	Sheriff	Sheriff Dispatcher I/II	58	1	78,862	3.8%	75,865
22100	Sheriff	Sheriff Dispatcher I/II	104	1	78,862	3.8%	75,865
22100	Sheriff	Commander	141	1	186,156	3.8%	179,082
22100	Sheriff	Administration Supervisor	120	1	84,673	3.8%	81,455
22100	Sheriff	Account Clerk III	121	1	70,522	3.8%	67,842
22100	Sheriff	Community Service Technician I/II	144	1	72,873	3.8%	70,104
22102	Sheriff	Identification Technician	114	1	78,862	100.0%	0
23000	Sheriff - Corrections	Correctional Officer	4	1	90,001	1.8%	88,381
23000	Sheriff - Corrections	Security System Operator	97	1	73,615	1.8%	72,290
23300	Juvenile Hall	Probation Division Director	7	1	124,298 *	0%	124,298
22300	Juvenile Hall	Account Clerk I/II	51	1	59,722	0%	59,722
22300	Juvenile Hall	Security System Operator	49	1	70,118	0%	70,118
	Public Safety Total			16	1,339,287		1,233,886
Justice System							
23400	Probation	Legal Process Clerk	89	1	68,724	61.6%	26,390
23405	Probation	Deputy Probation Officer	64	1	96,530	78%	21,237
23405	Probation	Deputy Probation Officer	85	1	96,530	78%	21,237
23406	Probation	Deputy Probation Officer	110	1	96,530	78%	21,237
	Justice System Total			4	358,314		90,100
Municipal Countywide							
27000	Agricultural Commissioner	Agricultural Biologist	11	1	89,125	0%	89,125
27000	Agricultural Commissioner	Agricultural Biologist	29	1	89,125	0%	89,125
27000	Agricultural Commissioner	Agricultural Biologist	31	1	89,125	0%	89,125
27200	Sealer of Weights & Measures	Deputy Director of Weights & Measures	4	1	113,642	0%	113,642
27300	DPW-Building Division	Building Inspector	12	1	66,672 *	0%	66,672
27300	DPW-Building Division	Building Inspector	13	1	84,629	0%	84,629
27400	DPW-Professional Services	Building Project Specialist	3	1	118,345	0%	118,345
27400	DPW-Professional Services	Support Services Assistant	21	1	67,638	0%	67,638
28000	Recorder	Recorder Clerk III	10	1	70,059	0%	70,059
28000	Recorder	Supervising Accounting Technician	11	1	83,781	0%	83,781
28000	Recorder	Office Assistant I/II	7	1	47,526	0%	47,526
28500	Planning	Office Assistant III	12	1	63,270	0%	63,270
28500	Planning	Senior Planner	23	1	120,886	0%	120,886
28700	Ag. Commissioner-Animal Control	Veterinarian	21	1	144,525	0%	144,525
28700	Ag. Commissioner-Animal Control	Animal Control Supervisor	9	1	83,489	0%	83,489
61000	University Cooperative Extension	Office Assistant I/II	5	1	51,927 *	0%	51,927

POSITIONS TO BE DELETED
FISCAL YEAR 2009-2010

Budget Unit	Department	Classification Title	Position Number	# of Positions Recommended	Salary & Benefits Recommended	Subvented Rate	County Cost Recommended
70200	DPW-Parks	Parks Caretaker I	4	1	64,479	0%	64,479
70200	DPW-Parks	Parks Caretaker I	6	1	64,479	0%	64,479
	Municipal Countywide Total			18	1,512,722		1,512,722
Administrative Support							
10100	County Executive Office	Management Analyst III	18	1	123,107	0%	123,107
10100	County Executive Office	Management Analyst III	19	1	123,102	0%	123,102
11000	Auditor/Controller	Account Clerk III	13	1	65,557	0%	65,557
11000	Auditor/Controller	Auditor III	1	1	85,778	0%	85,778
11000	Auditor/Controller	Account Clerk I/II	20	1	59,009	0%	59,009
11100	Revenue & Reimbursement	Collection Agent III	5	1	78,948	0%	78,948
11200	Assessor	Appraiser III	4	1	99,078	0%	99,078
11200	Assessor	Appraiser III	12	1	93,660	0%	93,660
11200	Assessor	Cadastral Drafting Technician	34	1	51,012 *	0%	51,012
11200	Assessor	Assessment Clerk II	15	1	45,246	0%	45,246
11200	Assessor	Auditor /Appraiser III	25	1	115,479	0%	115,479
11400	Treasurer	Fiscal Manager	8	1	85,677 *	0%	85,677
11500	Administrative Services-Supportive Ser	Assistant Director Admin. Serv.-Supp Serv	3	1	126,147	0%	126,147
13000	Human Resources	Personnel Tech I/II	16	1	83,900	0%	83,900
13000	Human Resources	Human Resources Analyst	11	1	131,965	0%	131,965
13100	EEO	Secretary II - Confidential	2	1	76,217	0%	76,217
14000	Registrar of Voters	Deputy Registrar of Voters	14	1	87,088	0%	87,088
19000	Risk Management	Insurance/Benefits Technician	2	1	84,770	0%	84,770
19900	DPW-Administration	Accounting Technician	6	1	70,770	67.6%	22,929
19900	DPW-Administration	Accounting Technician	7	1	70,770	67.6%	22,929
19900	DPW-Administration	Engineering Associate	26	1	107,797	67.6%	34,926
29400	Clerk	Chief Deputy County Clerk	15	1	87,231	0%	87,231
	Administrative Support Total			22	1,952,308		1,783,756
	GENERAL FUND TOTAL			**172**	**12,959,596**		**7,021,138**
Other Funds							
18100	Spring Fair	Spring Fair Groundskeeper	8	1	50,620	100%	0
18100	Spring Fair	Program Assistant	9	1	61,313	100%	0
20100	Child Support Services	Child Support Assistant II	76	1	57,893	100%	0
20100	Child Support Services	Child Support Assistant II	114	1	57,893	100%	0
20100	Child Support Services	Child Support Specialist II	5	1	61,981	100%	0
20100	Child Support Services	Child Support Specialist II	13	1	61,981	100%	0
20100	Child Support Services	Child Support Specialist II	19	1	61,981	100%	0
20100	Child Support Services	Child Support Specialist II	57	1	61,981	100%	0
20100	Child Support Services	Child Support Specialist II	92	1	61,981	100%	0
20100	Child Support Services	Child Support Specialist II	94	1	61,981	100%	0
20100	Child Support Services	Child Support Specialist II	132	1	61,981	100%	0
20100	Child Support Services	Child Support Specialist III	78	1	66,558	100%	0
20100	Child Support Services	Child Support Specialist III	86	1	66,558	100%	0
20100	Child Support Services	Supervising Child Support Specialist	6	1	71,622	100%	0
20100	Child Support Services	Child Support Program Manager	128	1	87,419	100%	0
20100	Child Support Services	Staff Resource Manager	152	1	110,869	100%	0
20100	Child Support Services	Child Support Attorney IV	83	1	165,554	100%	0
30000	Roads	Equipment Service Worker	42	1	69,727	100%	0
40600	First 5	Account Clerk I/II	5	1	57,653	100%	0
40600	First 5	Support Services Analyst	10	1	89,032 *	100%	0
40600	First 5	Office Assistant I/II	12	1	50,672	100%	0
49500	MAP	Public Health Nurse I/II	18	1	111,078	100%	0
49500	MAP	Supervising Eligibility Worker	8	1	84,548	100%	0
	Other Funds Total			23	1,692,876		0
Enterprise Fund							
75100	Solid Waste	Fiscal Services Supervisor	52	1	82,910	100%	0
75100	Solid Waste	Solid Waste Maintenance Worker I	11	1	50,970 *	100%	0
75100	Solid Waste	Solid Waste Maintenance Worker I	14	1	52,561 *	100%	0
75100	Solid Waste	Solid Waste Maintenance Worker I	20	1	50,968 *	100%	0
75100	Solid Waste	Solid Waste Maintenance Worker I	21	1	46,912 *	100%	0
75100	Solid Waste	Solid Waste Maintenance Worker I	22	1	50,968 *	100%	0
75100	Solid Waste	Solid Waste Maintenance Worker I	31	1	49,903 *	100%	0
75100	Solid Waste	Solid Waste Maintenance Worker I	32	1	49,359 *	100%	0
75100	Solid Waste	Solid Waste Maintenance Worker I	39	1	53,405 *	100%	0
75100	Solid Waste	Solid Waste Maintenance Worker II	1	1	69,882	100%	0
75100	Solid Waste	Solid Waste Maintenance Worker II	15	1	69,882	100%	0
75100	Solid Waste	Solid Waste Manager	16	1	133,399	100%	0
75100	Solid Waste	Solid Waste Equipment Operator	23	1	75,287	100%	0
75100	Solid Waste	Solid Waste Equipment Operator	45	1	75,287	100%	0
75200	Commerce, Aviation, and Econ. Dev.	Account Clerk III	2	1	65,491	100%	0
	Enterprise Fund Total			15	977,184		0
Internal Service Fund							
75601	Administrative Services	Assistant Director Admin. Serv. - Info. Sys.	13	1	163,963	100%	0
75601	Administrative Services	Programmer Analyst II	8	1	96,346	100%	0
75601	Administrative Services	Programmer Analyst II	17	1	96,346	100%	0
75601	Administrative Services	Programmer Analyst II	31	1	96,346	100%	0

POSITIONS TO BE DELETED
FISCAL YEAR 2009-2010

Budget Unit	Department	Classification Title	Position Number	# of Positions Recommended	Salary & Benefits Recommended	Subvented Rate	County Cost Recommended
Internal Service Fund							
75601	Administrative Services	Programmer Analyst II	42	1	96,346	100%	0
75601	Administrative Services	Programmer Analyst II	43	1	96,346	100%	0
75601	Administrative Services	Supervising Programmer Analyst	38	1	130,537	100%	0
75601	Administrative Services	Automation Systems Analyst I	35	1	90,781	100%	0
75601	Administrative Services	Automation Systems Analyst I	36	1	90,781	100%	0
	Internal Service Fund Total			9	957,792		0
	OTHER FUNDS TOTAL			**47**	**3,627,852**		**0**

* Costed at 19 pay periods

TOTAL POSITIONS TO BE DELETED				
GENERAL FUND TOTAL	**172**	**12,959,596**		**7,021,138**
ALL FUNDS TOTAL	**219**	**16,587,448**		**7,021,138**

GRAND TOTAL POSITIONS
FISCAL YEAR 2009-2010

		# OF POSITIONS RECOMMENDED	SALARY & BENEFITS RECOMMENDED	COUNTY COST RECOMMENDED
GENERAL FUND				
	ADDED	**2**	**192,244**	**192,244**
	DELETED	**(172)**	**(12,959,596)**	**(7,021,138)**
	TOTAL	**(170)**	**(12,767,352)**	**(6,828,894)**
ALL FUNDS				
	ADDED	**7**	**763,187**	**192,244**
	DELETED	**(219)**	**(16,587,448)**	**(7,021,138)**
	TOTAL	**(212)**	**(15,824,261)**	**(6,828,894)**

BUDGET BY DELIVERY SERVICES

FY 2009/10 PROPOSED BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 09/10 PROPOSED APPROP.	FY 09/10 PROPOSED DEPT REV	FY 09/10 PROPOSED CW & FUND BAL FINANCING	FY 09/10 FINAL APPROP.	FY 09/10 FINAL DEPT REVENUE	FY 09/10 FINAL CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES							
	HEALTH & WELFARE TRUST FUND						
40000	HEALTH	$18,369,038	$14,707,450	($3,661,588)	$16,724,375	$13,827,267	(2,897,108)
41500	MENTAL HEALTH	$32,531,332	$32,814,362	$283,030	$28,128,176	$28,411,206	283,030
50000	HUMAN SERVICES AGENCY	$72,332,708	$70,792,934	($1,539,774)	$66,142,812	$65,139,320	(1,003,492)
50500	IHSS PUBLIC AUTHORITY	$1,934,766	$1,611,309	($323,457)	$1,605,234	$1,341,861	(263,373)
51000	ASSISTANCE TO THE NEEDY	$72,613,589	$69,375,500	($3,238,089)	$69,351,556	$65,878,603	(3,472,953)
	GROUP TOTAL	**$197,781,433**	**$189,301,555**	**($8,479,878)**	**$181,952,153**	**$174,598,257**	**(7,353,896)**
	OTHER HEALTH/HUMAN SERVICES						
53000	AID TO INDIGENTS	$388,158	$110,000	($278,158)	$388,158	$110,000	(278,158)
55000	DEPARTMENT OF WORKFORCE INVESTMENT	$6,118,176	$6,118,176	$0	$6,006,563	$6,006,563	0
59000	AREA AGENCY ON AGING	$1,908,403	$1,250,125	($658,278)	$1,937,390	$1,282,227	(655,163)
	SB 855 REVENUE TRANSFER						
	GROUP TOTAL	**$8,414,737**	**$7,478,301**	**($936,436)**	**$8,332,111**	**$7,398,790**	(933,321)
	HEALTH & HUMAN SERVICES TOTAL	**$206,196,170**	**$196,779,856**	**($9,416,314)**	**$190,284,264**	**$181,997,047**	(8,287,217)
JUSTICE SYSTEM							
	TRIAL COURT FUNDING						
20000	COUNTY COURT OPERATIONS	$2,410,000	$3,171,078	$761,078	$2,410,000	$3,171,078	761,078
	GROUP TOTAL	**$2,410,000**	**$3,171,078**	$761,078	**$2,410,000**	**$3,171,078**	761,078
	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)	$67,500	$0	(67,500)
21200	INDIGENT DEFENSE	$2,189,158	$4,500	($2,184,658)	$2,094,791	$4,500	(2,090,291)
22000	SHERIFF- COURT SECURITY	$2,462,367	$2,462,367	$0	$2,462,367	$2,462,367	0
23400	PROBATION	$10,725,962	$5,015,074	($5,710,888)	$10,371,237	$5,060,759	(5,310,478)
	GROUP TOTAL	**$15,477,487**	**$7,481,941**	**($7,995,546)**	**$15,020,895**	**$7,527,626**	(7,493,269)
	JUSTICE SYSTEM TOTAL	**$17,887,487**	**$10,653,019**	**($7,234,468)**	**$17,430,895**	**$10,698,704**	(6,732,191)

FY 2009/10 PROPOSED BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 09/10 PROPOSED APPROP.	FY 09/10 PROPOSED DEPT REV	FY 09/10 PROPOSED CW & FUND BAL FINANCING	FY 09/10 FINAL APPROP.	FY 09/10 FINAL DEPT REVENUE	FY 09/10 FINAL CW & FUND BAL FINANCING
LOCAL PUBLIC SAFETY FUND							
	CORRECTIONS & DETENTION						
23000	SHERIFF CORRECTIONS	$21,942,655	$5,732,444	($16,210,211)	$21,596,786	$5,220,556	(16,376,230)
23300	JUVENILE HALL	$10,006,999	$2,983,992	($7,023,007)	$9,894,220	$3,036,943	(6,857,277)
23700	STATE INSTITUTIONS	$2,925,000	$0	($2,925,000)	$2,000,000	$0	(2,000,000)
	GROUP TOTAL	**$34,874,654**	**$8,716,436**	**($26,158,218)**	**$33,491,006**	**$8,257,499**	(25,233,507)
	OTHER PUBLIC SAFETY PROGRAMS						
20400	DISTRICT ATTORNEY	$11,958,610	$3,327,784	($8,630,826)	$11,659,020	$3,344,391	(8,314,629)
20600	PUBLIC DEFENDER	$4,026,815	$735,638	($3,291,177)	$3,864,043	$664,275	(3,199,768)
22100	SHERIFF	$21,251,895	$6,171,391	($15,080,504)	$20,207,864	$5,716,628	(14,491,236)
	GROUP TOTAL	**$37,237,320**	**$10,234,813**	**($27,002,507)**	**$35,730,927**	**$9,725,294**	(26,005,633)
	PUBLIC SAFETY TOTAL	**$72,111,974**	**$18,951,249**	**($53,160,725)**	**$69,221,933**	**$17,982,793**	(51,239,140)
MUNICIPAL/COUNTYWIDE SERVICES							
	UNINCORPORATED AREA						
17100	DISTRICT PROJECTS	$500,000	$0	($500,000)	$325,000	$0	(325,000)
19700	OPERATING TRANSFERS	$550,000	$0	($550,000)	$550,000	$0	(550,000)
26000	DPW-CREEK PROJECTS DIVISION	$331,586	$15,860	($315,726)	$331,586	$15,860	(315,726)
27000	AGRICULTURAL COMMISSIONER	$3,471,641	$2,250,090	($1,221,551)	$3,296,591	$2,118,275	(1,178,316)
27100	SPECIAL PEST CONTROL	$150,000	$150,000	$0	$150,000	$150,000	0
27300	DPW-BUILDING DIVISION	$1,524,724	$1,520,486	($4,238)	$1,360,857	$1,520,486	159,629
28500	PLANNING AND COMMUNITY DEVELOPMENT	$3,105,149	$1,214,743	($1,890,406)	$2,834,211	$1,214,743	(1,619,468)
28700	AGRICULTURAL COMM-ANIMAL CONTROL	$1,873,726	$824,000	($1,049,726)	$1,840,964	$824,000	(1,016,964)
29000	AIRPORT LAND USE COMMISSION	$49,675	$0	($49,675)	$49,675	$0	(49,675)
70000	DPW-RECREATION DIVISION	$277,766	$4,000	($273,766)	$274,542	$4,000	(270,542)
70100	DPW-SPECIAL RECREATION DIVISION	$60,000	$0	($60,000)	$60,000	$0	(60,000)
70200	DPW-PARKS DIVISION	$2,005,673	$433,577	($1,572,096)	$1,833,372	$433,577	(1,399,795)
	UNINCORPORATED AREA TOTAL	**$13,899,940**	**$6,412,756**	**($7,487,184)**	**$12,906,798**	**$6,280,941**	(6,625,857)
	COUNTYWIDE						
18200	COMMERCE AVIATION & ECONOMIC DEVELOPMENT	$1,238,267	$858,416	($379,851)	$1,314,269	$938,416	(375,853)
27200	SEALER OF WEIGHTS & MEASURES	$578,456	$216,850	($361,606)	$586,397	$216,850	(369,547)
27400	DPW-PROFESSIONAL SERVICES DIVISION	$2,924,899	$2,946,106	$21,207	$2,720,521	$2,946,106	225,585
28000	RECORDER	$1,714,311	$971,100	($743,211)	$1,263,184	$1,261,100	(2,084)
28100	CORONER	$1,468,767	$73,000	($1,395,767)	$1,074,173	$73,000	(1,001,173)
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	$3,033,173	$1,014,269	($2,018,904)	$3,025,022	$1,114,269	(1,910,753)
61000	COOPERATIVE EXTENSION	$366,581	$0	($366,581)	$315,684	$0	(315,684)
70400	ARTS AND CULTURE	$0	$0	$0	$0	$0	0
	COUNTYWIDE TOTAL	**$11,561,110**	**$6,094,491**	**($5,466,619)**	**$10,535,906**	**$6,564,491**	(3,971,415)
	MUNICIPAL/COUNTYWIDE TOTAL	**$25,461,050**	**$12,507,247**	**($12,953,803)**	**$23,442,704**	**$12,845,432**	(10,597,272)

FY 2009/10 PROPOSED BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 09/10 PROPOSED APPROP.	FY 09/10 PROPOSED DEPT REV	FY 09/10 PROPOSED CW & FUND BAL FINANCING	FY 09/10 FINAL APPROP.	FY 09/10 FINAL DEPT REVENUE	FY 09/10 FINAL CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE							
	PROPERTY TAX SYSTEM						
11200	ASSESSOR	$3,962,282	$556,400	($3,405,882)	$3,975,633	$556,400	(3,419,233)
11300	TAX COLLECTOR	$813,589	$410,448	($403,141)	$764,126	$410,448	(353,678)
	PROP TAX ADMIN FEES						
	PROPERTY TAX TOTAL	**$4,775,871**	**$966,848**	**($3,809,023)**	**$4,739,759**	**$966,848**	(3,772,911)
	ADMINISTRATIVE SUPPORT						
10000	BOARD OF SUPERVISORS	$3,900,185	$127	($3,900,058)	$2,005,815	$127	(2,005,688)
10100	COUNTY EXECUTIVE OFFICE	$2,755,884	$0	($2,755,884)	$2,740,795	$0	(2,740,795)
10200	SPECIAL AUDITING	$152,500	$28,190	($124,310)	$142,500	$28,190	(114,310)
10400	BOARD OF EQUALIZATION	$13,700	$0	($13,700)	$13,700	$0	(13,700)
11000	AUDITOR-CONTROLLER	$3,541,780	$196,000	($3,345,780)	$3,550,754	$196,000	(3,354,754)
11100	REVENUE AND REIMBURSEMENT	$2,383,709	$2,458,100	$74,391	$2,245,308	$2,458,100	212,792
11400	TREASURER	$1,109,392	$239,115	($870,277)	$1,026,955	$239,115	(787,840)
11500	ADMINISTRATIVE SERVICES-SUPPORT SERVICES	$2,244,970	$1,026,478	($1,218,492)	$2,148,908	$984,478	(1,164,430)
12500	COUNTY COUNSEL	$2,556,093	$503,129	($2,052,964)	$2,458,942	$503,129	(1,955,813)
13000	HUMAN RESOURCES	$1,870,992	$11,310	($1,859,682)	$1,737,789	$13,210	(1,724,579)
13100	EMPLOYEE DEVELOPMENT	$304,101	$0	($304,101)	$304,101	$0	(304,101)
14000	REGISTRAR OF VOTERS	$901,402	$16,930	($884,472)	$738,916	$16,930	(721,986)
14200	ELECTIONS	$869,165	$415,000	($454,165)	$714,165	$415,000	(299,165)
16000	DPW - BUILDING SERVICES DIVISION	$2,277,337	$457,590	($1,819,747)	$2,168,036	$457,590	(1,710,446)
16200	TAXES BENEFITS AND ASSESSMENTS	$86,200	$0	($86,200)	$86,200	$0	(86,200)
17000	CAPITAL IMPROVEMENT PROGRAM	$10,175,000	$0	($10,175,000)	$3,918,000	$0	(3,918,000)
18000	ADVERTISING	$307,000	$0	($307,000)	$232,000	$0	(232,000)
19000	RISK MANAGEMENT	$1,305,002	$667,497	($637,505)	$1,235,415	$681,492	(553,923)
19200	RETIREMENT ASSOCIATION	$4,766,960	$4,766,960	$0	$4,770,170	$4,770,170	0
19900	DPW-PUBLIC WORKS ADMINISTRATION	$2,059,547	$1,848,286	($211,261)	$1,787,860	$1,848,286	60,426
29400	COUNTY CLERK	$288,133	$182,693	($105,440)	$160,167	$182,693	22,526
71000	INTEREST ON TRANS AND OTHER NOTES	$110,000	$0	($110,000)	$110,000	$0	(110,000)
72000	CONTINGENCIES - GENERAL FUND	$6,400,000	$0	($6,400,000)	$6,400,000	$0	(6,400,000)
	ADMINISTRATIVE SUPPORT TOTAL	**$50,379,052**	**$12,817,405**	**($37,561,647)**	**$40,696,496**	**$12,794,510**	(27,901,986)
	MANAGEMENT INFRASTRUCTURE TOTAL	**$55,154,923**	**$13,784,253**	**($41,370,670)**	**$45,436,255**	**$13,761,358**	(31,674,897)
TOTAL GENERAL FUND BEFORE RESERVES		**$376,811,604**	**$252,675,624**	**($124,135,980)**	**$345,816,051**	**$237,285,334**	(108,530,717)
CONTRIBUTION TO PAYROLL RESERVE							
GENERAL FUND SUB-TOTAL		**$376,811,604**	**$252,675,624**	**($124,135,980)**	**$345,816,051**	**$237,285,334**	(108,530,717)
11001	AUDITOR CONTROLLER-COUNTYWIDE REVENUES		$74,395,760	$74,395,760		$63,076,029	63,076,029
11300	TAX COLLECTOR-MOTEL TAX		$384,000	$384,000		$384,000	384,000
28000	RECORDER-TRANSFER TAX		$743,214	$743,214		$743,214	743,214
	AVAIL FUND BALANCE			$30,074,614			44,327,474
GENERAL FUND		**$376,811,604**	**$358,273,212**	**($18,538,392)**	**$345,816,051**	**$301,488,577**	**$0**

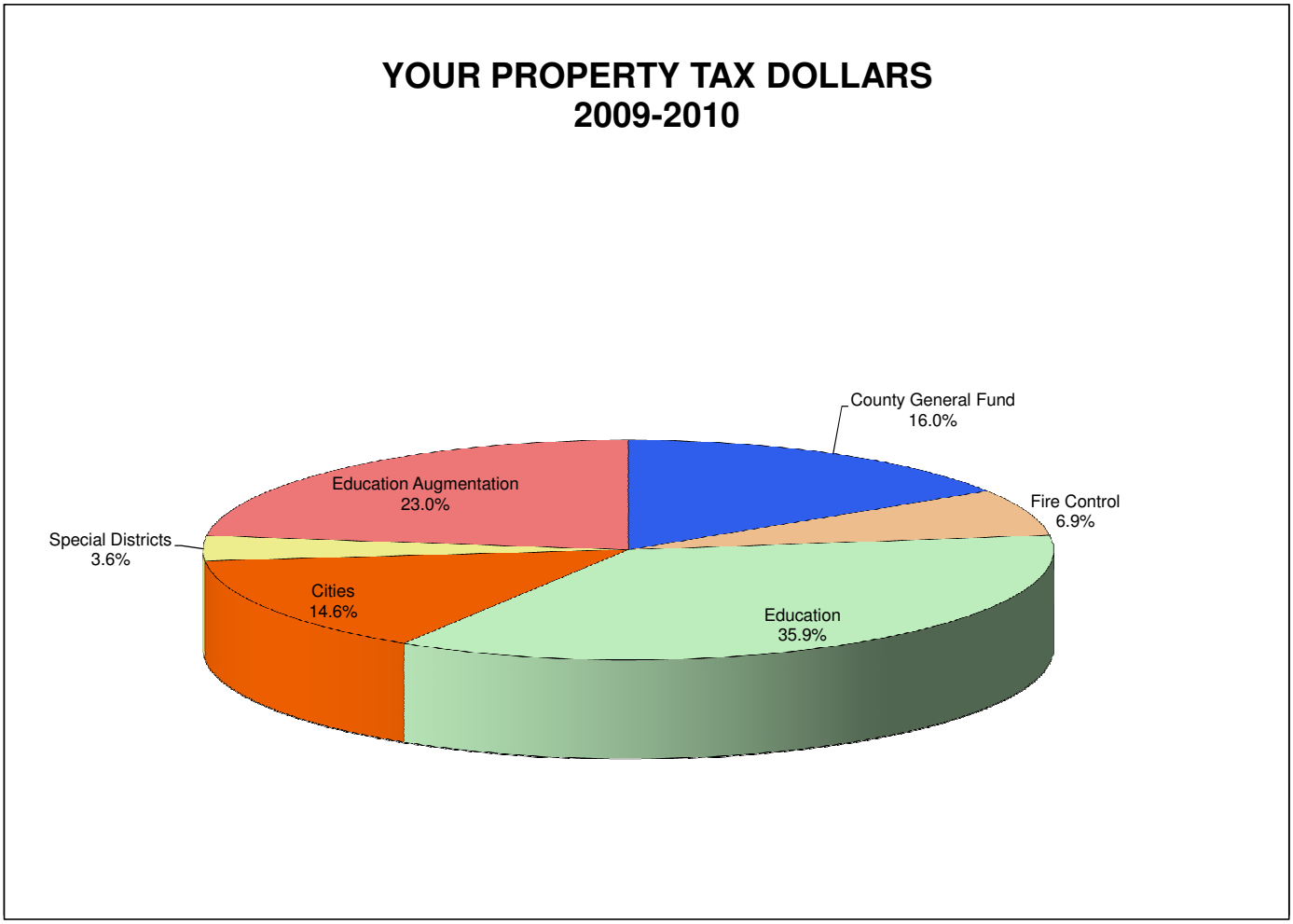
FY 2009/10 PROPOSED BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 09/10 PROPOSED APPROP.	FY 09/10 PROPOSED DEPT REV	FY 09/10 PROPOSED CW & FUND BAL FINANCING	FY 09/10 FINAL APPROP.	FY 09/10 FINAL DEPT REVENUE	FY 09/10 FINAL CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES - OTHER FUNDS							
	OTHER HEALTH/HUMAN SERVICES						
20100	CHILD SUPPORT SERVICES AGENCY	$9,674,036	$9,728,134	$54,098	$9,722,278	$9,722,278	0
40600	FIRST FIVE MERCED COUNTY	$6,009,446	$5,798,276	($211,170)	$6,098,818	$6,098,818	0
45100	09-10 SCEAP NON COUNTY HOSP	$26,488	$26,488	$0	$26,488	$26,488	0
45200	09-10 SCEAP PHYS-EMS SERVICES	$100	$100	$0	$100	$100	0
45400	09-10 EMSA SB 2132 HSA FUNDS	$132,376	$132,376	$0	$132,376	$132,376	0
45500	09-10 EMSA SB 2132 PSA & UA FUNDS	$13,823	$13,823	$0	$13,823	$13,823	0
47600	08-09 SCEAP MERCY COMMUNITY	$0	$0	$0	$0	$6,775	6,775
47700	08-09 SCEAP PHYSICIAN SERVICES	$0	$0	$0	$134	$0	(134)
47800	08-09 EMSA SB 2132 HSA FUNDS	$0	$0	$0	$17,568	$37,329	19,761
47900	08-09 EMSA SB2132 PSA & UA Funds	$0	$0	$0	$360	$3,382	3,022
49500	MEDICAL ASSISTANCE PROGRAM	$5,158,627	$4,906,482	($252,145)	$4,953,405	$4,953,585	180
55100	D W I-WIA-YOUTH	$1,218,623	$1,218,623	$0	$1,218,623	$1,217,911	(712)
55200	D W I-WIA ADULTS	$393,460	$393,460	$0	$393,460	$414,831	21,371
55300	D W I-WIA DISLOCATED WORKERS	$388,440	$388,440	$0	$388,440	$425,938	37,498
55600	DEPT OF LABOR-EMPLOYMENT & TRAINING	$802,000	$802,000	$0	$802,000	$803,000	1,000
57600	DWI-YOUTH SPECIAL	$1,640,680	$1,640,680	$0	$1,640,680	$1,671,942	31,262
57700	DWI-ADULT SPECIAL	$744,280	$744,280	$0	$744,280	$744,280	0
57800	DWI-DISLOCATED WORKER SPECIAL	$1,144,280	$1,144,280	$0	$1,144,280	$1,144,280	0
57900	DWI-CCWC GREEN JOBS	$0	$0	$0	$809,885	$809,885	0
75000	MEDICAL FACILITY LEASE OPERATIONS	$0	$220,000	$220,000	$0	$220,000	220,000
	GROUP TOTAL	**$27,346,659**	**$27,157,442**	**($189,217)**	**$28,106,998**	**$28,447,021**	**340,023**
	HEALTH & HUMAN SERVICES SUB-TOTAL	**$27,346,659**	**$27,157,442**	**($189,217)**	**$28,106,998**	**$28,447,021**	**340,023**
MUNICIPAL/COUNTYWIDE SERVICES - OTHER FUNDS							
	UNINCORPORATED AREA						
25000	FIRE	$14,330,228	$12,415,214	($1,915,014)	$14,390,832	$11,526,531	(2,864,301)
25100	EMERGENCY SERVICES	$588,144	$1,148,104	$559,960	$976,104	$875,507	(100,597)
28200	AFFORDABLE HOUSING PROGRAM	$1,035,575	$853,000	($182,575)	$1,035,575	$1,199,854	164,279
28300	EASTSIDE FISH & GAME ASSOCIATION	$3,700	$3,700	$0	$6,812	$3,700	(3,112)
28400	LOS BANOS SPORTSMEN'S ASSOCIATION	$3,700	$3,700	$0	$4,935	$3,700	(1,235)
30000	DPW-ROAD DIVISION	$16,713,263	$28,196,332	$11,483,069	$20,243,547	$27,242,246	6,998,699
75300	COUNTYWIDE TRANSIT	$11,984,313	$14,681,829	$2,697,516	$12,847,660	$17,083,124	4,235,464
	UNINCORPORATED AREA TOTAL	**$44,658,923**	**$57,301,879**	**$12,642,956**	**$49,505,465**	**$57,934,662**	**8,429,197**
	COUNTYWIDE						
18100	MERCED COUNTY SPRING FAIR	$1,282,707	$1,283,000	$293	$1,150,415	$1,283,000	132,585
18500	MERCED COUNTY REDEVELOPMENT AGENCY	$759,044	$763,675	$4,631	$759,044	$763,675	4,631
23100	SHERIFF INMATE WELFARE	$1,300,795	$1,153,056	($147,739)	$1,302,049	$1,153,056	(148,993)
75100	SOLID WASTE	$13,251,711	$21,869,300	$8,617,589	$12,436,322	$21,869,300	9,432,978
75200	CASTLE AIRPORT DEVELOPMENT CENTER	$4,153,069	$4,267,196	$114,127	$4,431,604	$4,658,316	226,712
75800	CASTLE SEWER AND WATER	$425,047	$425,047	$0	$425,047	$425,047	0
	COUNTYWIDE TOTAL	**$21,172,373**	**$29,761,274**	**$8,588,901**	**$20,504,481**	**$30,152,394**	**9,647,913**
	MUNICIPAL/COUNTYWIDE TOTAL	**$65,831,296**	**$87,063,153**	**$21,231,857**	**$70,009,946**	**$88,087,056**	**18,077,110**

FY 2009/10 PROPOSED BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 09/10 PROPOSED APPROP.	FY 09/10 PROPOSED DEPT REV	FY 09/10 PROPOSED CW & FUND BAL FINANCING	FY 09/10 FINAL APPROP.	FY 09/10 FINAL DEPT REVENUE	FY 09/10 FINAL CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE - OTHER FUNDS							
	ADMINISTRATIVE SUPPORT						
17200	CAP PROJECT - CORRECTIONAL FACILITY	$0	$0	$0	$694,831	$694,831	0
17300	CAP PROJECT - MENTAL HEALTH FACILITY	$0	$180,932	$180,932	$0	$180,932	180,932
17400	CAP PROJECT - JUSTICE FACILITY	$0	$103,533	$103,533	$0	$103,533	103,533
17700	CAP PROJECT - EMERGENCY OPERATIONS CENTER	$0	$730,000	$730,000	$0	$730,000	730,000
17900	CAP PROJECT - ANIMAL CONTROL FACILITY	$0	$711,540	$711,540	$0	$711,540	711,540
70800	DEBT SERVICE - JUVENILE JUSTICE	$999,527	$998,980	($547)	$999,527	$998,980	(547)
70900	DEBT SERVICE - ENERGY RETROFIT	$195,510	$195,484	($26)	$195,510	$195,484	(26)
71300	DEBT SERVICE - JUSTICE FACILITY	$668,732	$664,000	($4,732)	$668,732	$664,000	(4,732)
71500	DEBT SERVICE - DAIRY LOAN	$1,077,768	$1,114,628	$36,860	$1,077,768	$1,114,628	36,860
71600	DEBT SERVICE - ROAD FUND	$0	$0	$0	$0	$0	0
71700	DEBT SERVICE - INMATE WELFARE TRUST	$0	$0	$0	$0	$0	0
71900	DEBT SERVICE - PENSION OBLIGATION BOND	$6,588,445	$0	($6,588,445)	$6,588,445	$0	(6,588,445)
	ADMINISTRATIVE SUPPORT TOTAL	**$9,529,982**	**$4,699,097**	**($4,830,885)**	**$10,224,813**	**$5,393,928**	**(4,830,885)**
	MANAGEMENT INFRASTRUCTURE TOTAL	**$9,529,982**	**$4,699,097**	**($4,830,885)**	**$10,224,813**	**$5,393,928**	**(4,830,885)**
OTHER FUNDS TOTAL		**$102,707,937**	**$118,919,692**	**$16,211,755**	**$108,341,757**	**$121,928,005**	**$13,586,248**
ALL FUNDS - TOTAL BUDGET		**$479,519,541**	**$477,192,904**	**($2,326,637)**	**$454,157,808**	**$423,416,582**	**$13,586,248**
75500	FLEET MANAGEMENT SERVICE	$4,724,308	$4,824,851	$100,543	$4,755,908	$4,824,851	68,943
75600	DEPARTMENT OF ADMINISTRATIVE SERVICES	$10,055,149	$10,336,573	$281,424	$10,003,265	$10,394,573	391,308
75900	INSURANCE POOL	$47,882,525	$45,526,053	($2,356,472)	$47,882,525	$45,526,053	(2,356,472)
	TOTAL ISF FUNDS	**$62,661,982**	**$60,687,477**	**($1,974,505)**	**$62,641,698**	**$60,745,477**	**(1,896,221)**
GRAND TOTAL INCLUDING ISF FUNDS		**$542,181,523**	**$537,880,381**	**($4,301,142)**	**$516,799,506**	**$484,162,059**	**$11,690,027**

MERCED COUNTY BUDGETARY GRAPHS



PROPERTY TAX DISTRIBUTION

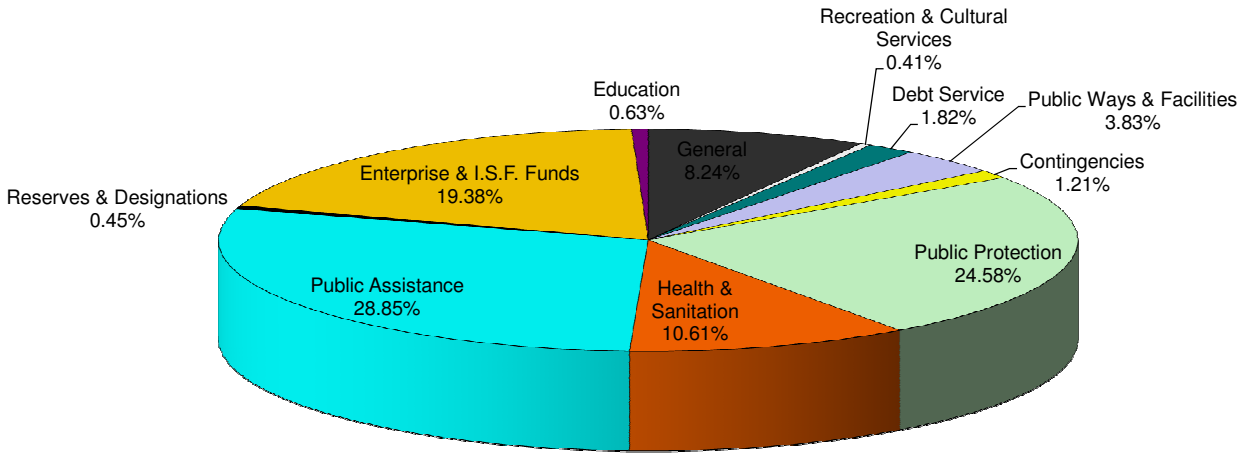
County General Fund	$27,139,496
Fire Control	11,661,000
Education	60,771,055
Cities	24,641,960
Special Districts	6,169,717
Cities & County Property Tax Transfer	38,907,309
Total	$169,290,537

THIS CHART IS BASED UPON THE ASSESSOR'S OFFICIAL ASSESSMENT ROLL OF JANUARY 1, 2009 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.

COUNTY OF MERCED BUDGET
2009-2010



TOTAL REQUIREMENTS BY COUNTY FUNCTION:

General	$43,559,647
Public Protection	129,996,395
Public Ways & Facilities	20,243,547
Health & Sanitation	56,095,623
Public Assistance	152,573,361
Education	3,340,706
Recreation & Cultural Services	2,167,914
Debt Service	9,639,982
Reserves & Designations	2,403,838
Contingencies	6,400,000
Subtotal	$426,421,013
Enterprise & I.S.F. Funds	102,491,131 [1]
Total	$528,912,144

[1] Includes Accruals for Depreciation and Amortization $ 9,638,867

TO BE FINANCED BY: FUND BALANCE & REVENUE AVAILABLE:

Non-Enterprise Funds	$361,170,427
Enterprise & I.S.F. Funds	102,491,131
Subtotal	$463,661,558
Taxes	65,250,586
Total	$528,912,144

ORGANIZATIONAL STRUCTURE

DIRECTORY OF COUNTY OFFICIALS

Elected

Board of Supervisors

District One ..... **John Pedrozo**
District Two ..... **Hubert "Hub" Walsh**
District Three ..... **Michael G. Nelson**
District Four ..... **Deidre F. Kelsey**
District Five ..... **Jerry O'Banion**

Judges of the Superior Court

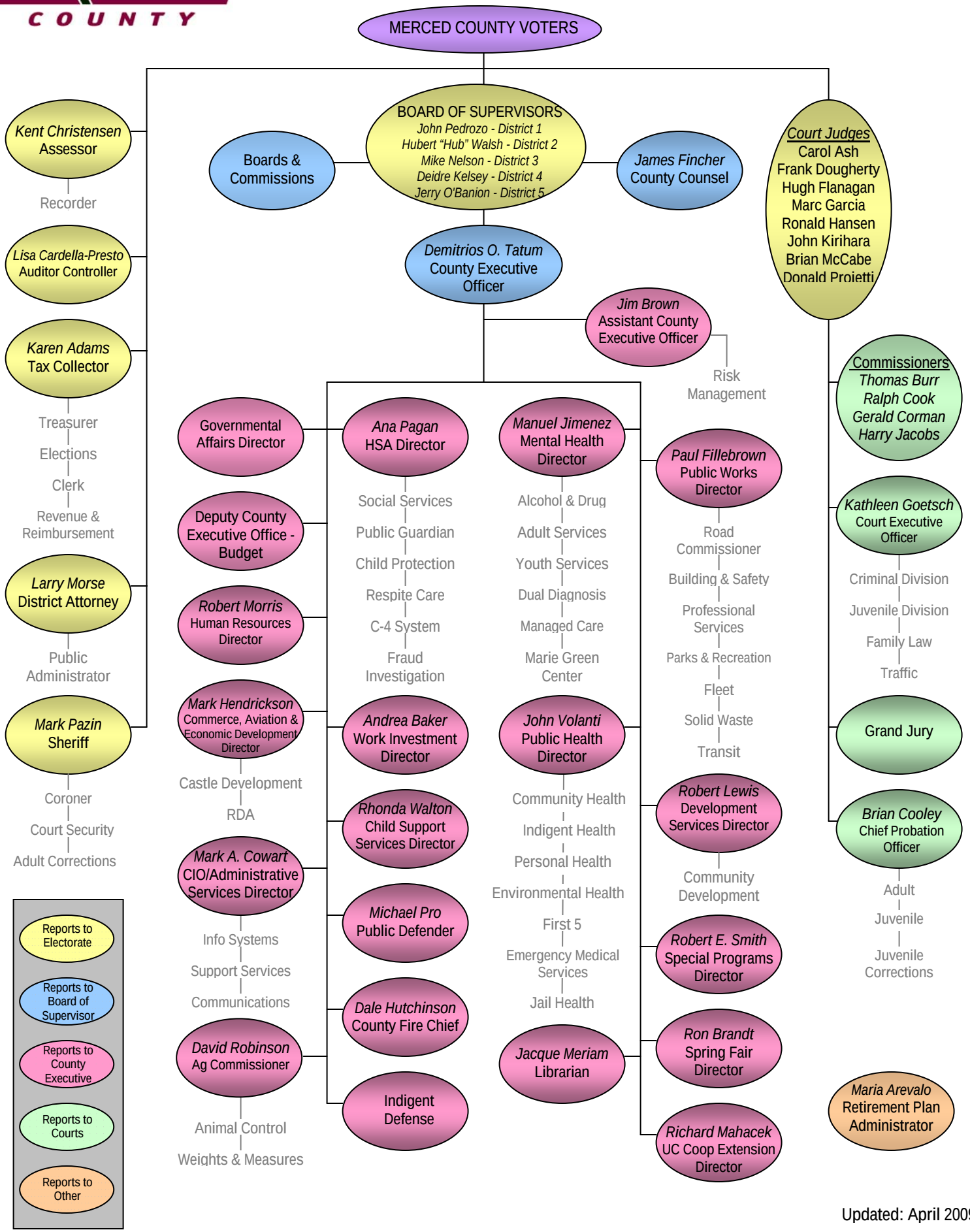
Presiding Judge ..... **John D. Kirihara**
..... **Carol K. Ash**
..... **Frank Dougherty**
..... **Hugh M. Flanagan**
..... **Marc A. Garcia**
..... **Ronald W. Hansen**
..... **Brian McCabe**
..... **Donald Proietti**

Assessor-Recorder ..... **Kent Christensen**
Auditor-Controller ..... **Lisa Cardella-Presto**
District Attorney ..... **Larry D. Morse II**
Sheriff-Coroner ..... **Mark N. Pazin**
Treasurer-Tax Collector-Clerk ..... **Karen D. Adams**

Appointed

Agricultural Commissioner-Director of Weights and Measure-Animal Control ..... **David A. Robinson**
Director of Commerce, Aviation and Economic Development ..... **Mark Hendrickson**
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 ..... **Dale Hutchinson**
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 ..... **Manuel Jimenez**
Merced County Spring Fair Manager ..... **Ron L. Brandt**
Public Defender ..... **Michael Pro**
Public Health Director ..... **John Volanti**
Public Works Director-Road Commissioner ..... **Paul A. Fillebrown**
Workforce Investment Director ..... **Andrea T. Baker**

ORGANIZATIONAL CHART

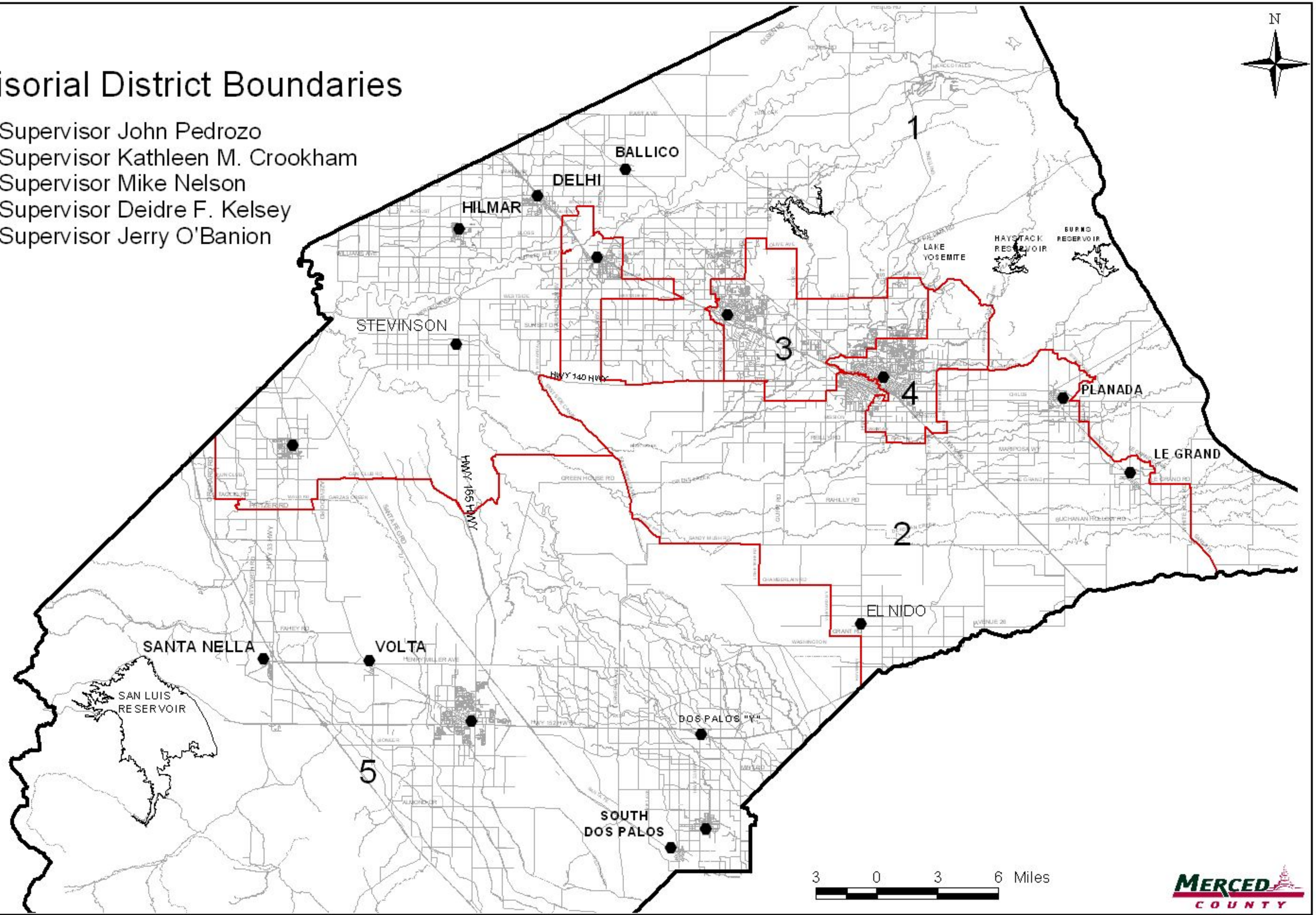


Updated: April 2009

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.

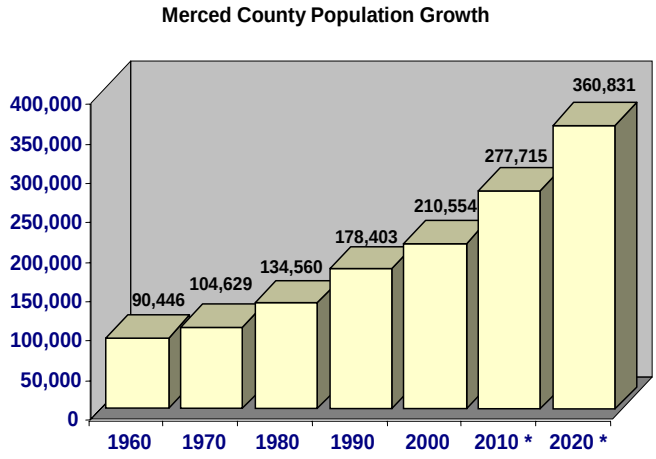
District	*Supervisor*	*Year Term Expires*
One	John Pedrozo	2012
Two	Hubert "Hub" Walsh Jr.	2012
Three	Mike Nelson	2010
Four	Deidre F. Kelsey	2012
Five	Jerry O'Banion	2010

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-Recorder, Auditor-Controller, District Attorney-Public Administrator, Sheriff-Coroner, and Treasurer-Tax Collector-Clerk. 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 (UC). 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.

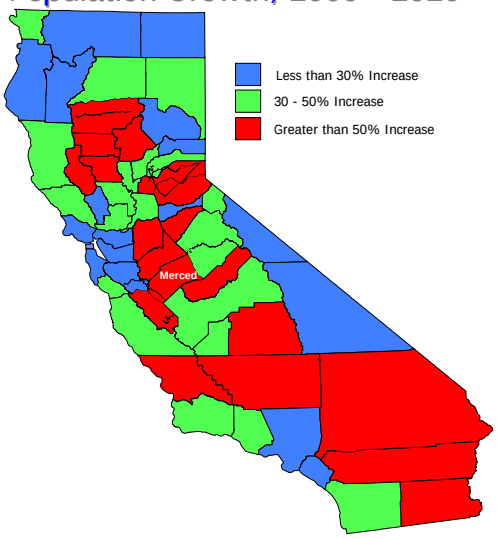


The 2000 Census showed Merced County population at 210,554. As of July, 2008 the U.S. Census Bureau estimates the population for Merced County at 246,117, a 16.9% increase since the 2000 census. The chart depicts the population growth for Merced County over the last 50 years, with a projection from the California Department of Finance for the years 2010 to 2020.

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

Merced County Demographics

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

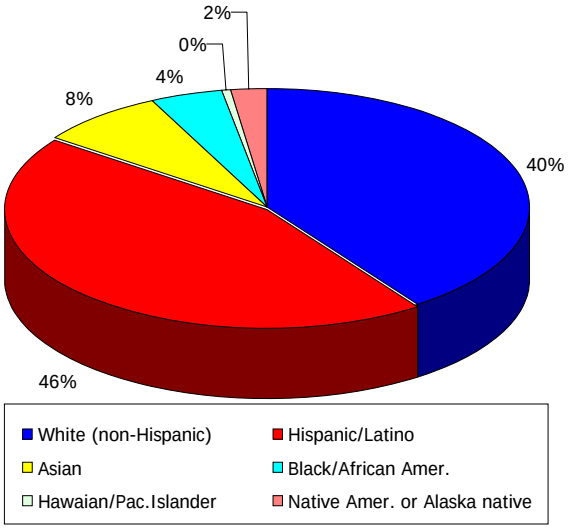
Merced County's population is very diverse.

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 has officially opened its new, state-of-the-art animal control facility located at Castle Commerce Center on May 4 of 2009 at 2150 Shuttle Dr. 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 provides 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. 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.

Castle is one of the first airports in the nation to receive its Commercial Airport Operating Certificate, also known as a Part 139 Certificate from the Federal Aviation Administration (FAA) since 2004, and is positioned to offer commercial passenger service.

Merced County received notification that Castle Airport would receive approximately $2.25million in stimulus funding under the American Recovery and Reinvestment Act (ARRA). The funding will be used for taxiway marking and runway rehabilitation, to maintain the airport's infrastructure and improve safety

at the airport.

Representatives from the County have been involved with California officials and community members on a plan for a high-speed rail system. The high speed rail project will provide connections between Northern California and the Bay Area communities to Southern California. With the San Joaquin Valley being the back-bone of the high speed system, the potential economic, environmental and health benefits to the Valley would be significant. In the initial planning process Merced County has been discussed as a potential location for a maintenance hub for the high speed system. In November 2008, California voters approved $9.95 billion dollars in bonds to begin laying track for the high speed rail system once the planning stages are completed.

COUNTY BUDGET SCHEDULES

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of County Budget
For the Fiscal Year 2009-2010

County Budget Form
Schedule 1
Final

County Funds (1)	Available Financing: Fund Balance Unreserved/ Undesignated June 30, 2009 (2)	Available Financing: Cancellation Of Prior Year Reserves/ Designations (3)	Available Financing: Estimated Additional Financing Sources (4)	Available Financing: Total Available Financing (5)	Financing Requirements: Estimated Financing Uses (6)	Financing Requirements: Provisions For Reserves And/Or Designations New or Incr. (7)	Financing Requirements: Total Financing Requirements (8)
General	32,827,474	11,500,000	301,488,577	345,816,051	345,816,051	0	345,816,051
Road	(6,998,699)	0	27,242,246	20,243,547	20,243,547	0	20,243,547
Affordable Housing Program	(268,085)	103,806	1,199,854	1,035,575	1,035,575	0	1,035,575
Child Support Services	(235,387)	235,387	9,722,278	9,722,278	9,722,278	0	9,722,278
Sheriff Inmate Welfare	264,247	0	1,153,056	1,417,303	1,302,049	115,254	1,417,303
Merced County Redevelopment Agency	135,663	0	763,675	899,338	759,044	140,294	899,338
First 5 Merced County	745,366	0	6,098,818	6,844,184	6,098,818	745,366	6,844,184
Spring Fair	(174,458)	41,873	1,283,000	1,150,415	1,150,415	0	1,150,415
Fish and Game	4,347	0	7,400	11,747	11,747	0	11,747
Medical Assistance Program	(34,060)	33,880	4,953,585	4,953,405	4,953,405	0	4,953,405
SCEAP	(29,424)	0	220,273	190,849	190,849	0	190,849
Workforce Investment	(90,419)	0	7,232,067	7,141,648	7,141,648	0	7,141,648
Debt Service	4,869,401	2,330,046	2,973,092	10,172,539	9,529,982	642,557	10,172,539
Capital Projects	(1,552,060)	586,422	2,420,836	1,455,198	694,831	760,367	1,455,198
Fire Control	2,964,898	0	12,402,038	15,366,936	15,366,936	0	15,366,936
Grand Total	32,428,804	14,831,414	379,160,795	426,421,013	424,017,175	2,403,838	426,421,013

Appropriation Limit	$	578,590,065
Appropriation Subject to Limitation	$	112,416,404

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2009

County Budget Form
Schedule 2
Final

County Funds (1)	Fund Balance (Per Auditor) As Of June 30, 2009 Actual (2)	Less: Fund Balance - Reserved/Designated June 30			Fund Balance Unreserved/ Undesignated June 30, 2009 Actual (6)
		Encumbrances (3)	General And Other Reserves (4)	Designations (5)	
General	93,296,162	27,149,729	33,318,959		32,827,474
Road	7,204,245	13,608,352	594,592		(6,998,699)
Affordable Housing Program	102,931	267,210	103,806		(268,085)
Child Support Services Agency	37,653	17,181	255,859		(235,387)
Sheriff Inmate Welfare	750,810	66,618	419,945		264,247
Merced County Redevelopment Agency	150,232	14,569	0		135,663
First 5 Merced County	7,689,538	2,688,577	4,255,595		745,366
Spring Fair	(109,232)	23,053	42,173		(174,458)
Fish and Game	17,841	13,494	0		4,347
Medical Assistance Program	770,054	433,221	370,893		(34,060)
SCEAP	103,178	132,602	0		(29,424)
Workforce Investment	3,339	93,758	0		(90,419)
Debt Service	12,867,187	0	7,997,786		4,869,401
Capital Projects	6,982,674	6,815,939	1,718,795		(1,552,060)
Fire Control	15,013,609	4,933,123	7,115,588		2,964,898
Grand Total	144,880,221	56,257,426	56,193,991	0	32,428,804

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 2009-2010

County Budget Form
Schedule 3
Final

Description	Reserves/ Designations Balance As Of June 30, 2009	Amount Made Available For Financing By Cancellation		Increased or New Reserves/Designations To Be Provided In Budget Year		Total Reserves/ Designations For Budget Year	Fund
		Recommended	Approved/ Adopted By The Board Of Supervisors	Recommended	Approved/ Adopted By The Board Of Supervisors		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(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	131,385					131,385	
Reserve for loans	1,912,329					1,912,329	
Reserve for imprest cash	6,850					6,850	
Reserve for inventories	198,395					198,395	
Reserve for Capital Projects	12,500,000		11,500,000			1,000,000	
General Fund Total	33,318,959		11,500,000			21,818,959	1010
Road Fund							
Reserve for imprest cash	50					50	
Reserve for inventories	594,542					594,542	
Road Fund Total	594,592					594,592	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	235,387	235,387			20,172	
Child Support Services Total	255,859	235,387	235,387			20,472	1075
Sheriff Inmate Welfare Fund							
Reserve for inventory	49,179					49,179	
General reserve	370,766			115,254	115,254	486,020	
Sheriff Inmate Welfare Total	419,945			115,254	115,254	535,199	1240
Merced County RDA Fund							
General reserve				140,294	140,294	140,294	
Merced County RDA Fund Total				140,294	140,294	140,294	1400
First 5 Merced County Fund							
General reserve	4,255,595			745,366	745,366	5,000,961	
First 5 Merced County Total	4,255,595			745,366	745,366	5,000,961	1500
Spring Fair Fund							
Reserve for imprest cash	300					300	
General reserve	41,873	41,873	41,873				
Spring Fair Total	42,173	41,873	41,873			300	1505
Medical Assistance Program							
General Reserve	370,893	33,880	33,880			337,013	
Medical Assistance Program Total	370,893	33,880	33,880			337,013	1515
Debt Service Funds							
General reserve	7,997,786	2,330,046	2,330,046	642,557	642,557	6,310,297	
Debt Service Total	7,997,786	2,330,046	2,330,046	642,557	642,557	6,310,297	1795-1807
Capital Projects Funds							
General reserve	1,718,795	586,422	586,422	760,367	760,367	1,892,740	1794,
Capital Projects Total	1,718,795	586,422	586,422	760,367	760,367	1,892,740	1808-1816
Fire Control Fund							
General Reserve	3,150,000					3,150,000	
Equipment Reserve	1,215,588					1,215,588	
Facilities Reserve	2,750,000					2,750,000	
Fire Control Total	7,115,588					7,115,588	1320
Grand Total	56,193,991	3,331,414	14,831,414	2,403,838	2,403,838	43,766,415	

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)
For the Fiscal Year 2009-2010

County Budget Form
Schedule 4
Final

Description (1)		Actual 2007-2008 (2)	Actual 2008-2009 (3)	Recommended 2009-2010 (4)	Approved/ Adopted By The Board Of Supervisors 2009-2010 (5)
Summarization By Source					
Current Secured Property Tax		43,808,101	43,958,640	39,393,940	34,404,974
Current Unsecured Property Tax		2,482,988	2,517,156	2,478,965	1,855,205
Taxes - Other Than Current Property		39,416,010	35,448,234	34,782,527	28,990,407
Licenses and Permits		4,367,348	5,284,405	4,876,039	5,580,870
Fines, Forfeitures, and Penalties		5,301,565	8,744,932	6,907,507	6,907,507
Use of Money and Property		11,214,912	7,314,054	7,755,566	7,718,028
Aid From Other Governmental Agencies		221,766,800	239,855,671	262,879,166	246,548,918
Charges For Current Services		31,827,765	30,906,700	39,459,307	39,182,252
Other Revenues		13,234,876	9,877,230	7,121,901	7,972,634
Cancellation of Reserves				4,135,177	14,831,414
Grand Total		373,420,365	383,907,022	409,790,095	393,992,209
Summarization By Fund					
General	1010	306,994,839	304,338,997	328,198,598	312,988,577
Road	1020	16,516,198	25,676,534	28,196,332	27,242,246
Affordable Housing Program	1060	1,340,544	693,712	922,931	1,303,660
Child Support Services Agency	1075	8,401,257	8,637,078	9,728,134	9,957,665
Sheriff Inmate Welfare	1240	924,333	940,497	1,418,049	1,153,056
Merced County Redevelopment Agency	1400	51,037	118,454	763,675	763,675
First 5 Merced County	1500	5,458,738	5,075,648	5,798,276	6,098,818
Spring Fair	1505	1,056,915	1,432,435	1,283,000	1,324,873
Fish and Game	1510	7,914	10,722	7,400	7,400
Medical Assistance Program	1515	5,543,963	5,123,616	5,229,446	4,987,465
SCEAP	1520-39, 1600-22	368,593	164,339	172,787	220,273
Workforce Investment	1580-85	1,568,697	1,919,495	6,331,763	7,232,067
Debt Service	1795-1807	9,070,630	8,125,192	5,278,548	5,303,138
Capital Projects	1794, 1808-16	515,838	6,718,857	2,897,838	3,007,258
Fire Control	1320	15,600,869	14,931,446	13,563,318	12,402,038
Grand Total		373,420,365	383,907,022	409,790,095	393,992,209

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2009-2010

SOURCE CLASSIFICATION (1)	ACTUAL 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2009-2010 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
91000 TAXES					
91010 PROPERTY-TAXES-CURRENT SECURED	31,313,638	31,325,229	28,685,060	23,997,042	
	12,447,218	12,566,967	10,650,000	10,349,052	1320
	47,245	66,444	58,880	58,880	1400
91020 PROPERTY-TAXES-CURRENT UNSECURED	1,795,187	1,792,845	1,800,000	1,656,572	
	685,244	720,415	675,000	194,668	1320
	2,557	3,896	3,965	3,965	1400
91034 PROP TAX IN LIEU OF VEH LIC FEES	28,203,632	27,446,705	26,632,000	21,447,085	
91035 IN LIEU LOCAL SALES & USE TAX REV	1,657,618	1,789,942	1,600,000	1,456,805	
91036 PROPERTY TAX SWAP FOR POPULATION	127,122	288,595	150,000	150,000	
91040 PROPERTY-TAXES-PRIOR UNSECURED	86,351	27,197	80,000	77,825	
	36,446	10,022	13,313	13,313	1320
	0	31	0	0	1400
91060 SALES AND USE TAX	5,230,273	4,804,236	4,600,000	4,600,000	
91062 SALES & USE TAX-LOCAL TRANS FUNDS	798,479	214,838	200,000	118,165	1020
91092 OTHER TAXES-TRANSFER TAX	846,348	782,860	743,214	743,214	
91093 OTHER TAXES-MOTEL TAX	383,999	330,745	384,000	384,000	
91097 OTHER TAXES-SUPPLEMENTAL TAXES	1,606,811	302,300-	0	0	
	438,931	13,266	380,000	0	1320
	0	42,097	0	0	1400
TOTAL	85,707,099	81,924,030	76,655,432	65,250,586	
92000 LICENSES AND PERMITS					
92100 ANIMAL LICENSES	73,506	62,766	100,000	100,000	
92120 CONSTRUCTION PERMITS	1,136,683	1,367,059	1,577,000	1,577,000	
	46,720	17,077	20,000	20,000	1020

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2009-2010

SOURCE CLASSIFICATION (1)	ACTUAL 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2009-2010 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
92000 LICENSES AND PERMITS					
92140 ZONING PERMITS	44,196	23,096	69,301	69,301	
92150 FRANCHISES	1,682,834	1,811,170	1,655,000	1,655,000	
92151 FRANCHISES-SOLID WASTE	579,998	600,109	648,936	648,936	
92160 OTHER LICENSES & PERMITS	502,313	491,988	515,024	515,024	
	41,711	34,255	38,000	38,000	1020
92161 ADMINISTRATIVE PERMITS	33,232	17,249	30,215	30,215	
92162 MARRIAGE LICENSES	123,052	60,368	96,563	106,563	
92163 OTHER LICENSES & PERMITS-SHERIFF	35,025	43,062	40,000	40,000	
92164 OTHER LIC & PERMITS-DANCE PERMITS	1,050	1,560	1,000	1,000	
92167 LIVE SCAN-DOJ PROCESSING	67,028	59,815	85,000	85,000	
92580 STATE-OTHER	0	694,831	0	694,831	1810
TOTAL	4,367,348	5,284,405	4,876,039	5,580,870	
93000 FINES FORFEITS AND PENALTIES					
93100 FINES FORFEITS AND PENALTIES	172,463	154,847	167,700	167,700	
93101 FORFEITED PROPERTY-NARCOTIC CASES	62,000	56,847	25,000	25,000	
93102 FORFEITED MONEY-CRIME CASES	0	4,709	0	0	
93170 VEHICLE CODE FINES	3,048,295	3,103,188	2,800,000	2,800,000	
93173 VEHICLE CODE FINES-CITATIONS	16,816	13,660	20,000	20,000	
93174 VEHICLE CODE FINES-REGISTRATION	85,666	40,613	46,126	46,126	
93175 VEHICLE CODE FINES-R R CROSSING	0	79	0	0	
93180 OTHER COURT FINES	259,155	271,341	325,008	325,008	
	6,690	10,250	7,000	7,000	1510
	613,198	678,641	673,000	673,000	1515
93181 COUNTY SHARE-CITY FINES	88,951	87,956	83,600	83,600	

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2009-2010

SOURCE CLASSIFICATION (1)	ACTUAL 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2009-2010 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
93000 FINES FORFEITS AND PENALTIES					
93182 LITTERING FINES	0	105	0	0	1020
93185 COURTS CONSTRUCTION ASSESSMENTS	400,000	400,000	400,000	400,000	
	250,000	357,282	354,000	354,000	1802
	550,000	62,167	103,533	103,533	1812
93187 COURTS CIVIL ASSESSMENTS	310,000	310,000	310,000	310,000	1802
93190 FORFEITURES & PENALTIES	519	2,078	1,000	1,000	
	0	19,270	0	0	1320
93200 PENALTY & COST ON DELINQUENT TAXES	268,613	350,223	150,000	150,000	
93202 PROPERTY TAX REDEMPTION FEE	39,340	5,550	0	0	
93300 TOBACCO JUDGEMENTS	870,141-	0	0	0	1814
93310 PROCEEDS FROM TOBACCO JUDGEMENT	0	1,316,126	0	0	1815
93320 TOBACCO SECURITIZATION	0	0	730,000	730,000	1808
	0	1,500,000	711,540	711,540	1815
TOTAL	5,301,565	8,744,932	6,907,507	6,907,507	
94000 USE OF MONEY AND PROPERTY					
94200 INTEREST	7,014,189	4,242,509	5,088,500	5,088,500	
	91,253	69,201	15,000	15,000	1020
	7,586	4,298	3,000	3,000	1060
	51,363	12,662	15,000	15,000	1075
	18,410	15,857	12,000	12,000	1240
	561,233	398,554	375,000	375,000	1320
	657	5,120	830	830	1400
	490,640	236,840	245,874	204,485	1500
	2,080	1,024	2,000	2,000	1505

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94000 USE OF MONEY AND PROPERTY					
	1,224	472	400	400	1510
	11,713	3,844	1,000	1,000	1515
	0	0	378	378	1520
	0	0	5	5	1521
	0	0	500	500	1523
	0	0	98	98	1524
	989	373	0	0	1526
	26	48	0	0	1527
	1,150	833	0	0	1528
	271	489	0	0	1529
	3	0	0	0	1531
	23	0	0	0	1532
	0	127	0	251	1605
	0	15	0	0	1606
	0	181	0	0	1607
	0	86	0	0	1608
	44	0	0	0	1610
	173	0	0	0	1617
	332	0	0	0	1618
	75	0	0	0	1619
	2,762	3,204	2,800	2,800	1796
	381	130	24	24	1797
	494,578	239,010	0	0	1799
	1,940	283	0	0	1802

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94000 USE OF MONEY AND PROPERTY					
	581,137	485,139	361,178	361,178	1804
	237,639	157,493	0	0	1810
	26,144	2,538	0	0	1811
	3,475	391	0	0	1812
	7,978	4,740	0	0	1813
	31,681	0	0	0	1814
	202,568	33,477	0	0	1815
	14,280	11,219	0	0	1816
94203 INTEREST & INV. INCOME-TOBACCO	3,368	1,415	2,200	2,200	
94210 RENTS & CONCESSIONS	252,378	255,883	237,726	237,726	
	150	0	0	0	1020
	0	1	1	1	1320
	0	3,600	0	3,600	1500
	118,272	107,505	132,000	132,000	1505
94211 INTERIM RENTALS	15,512	8,756	8,756	8,756	
	268,215	229,223	290,000	290,000	1505
94212 OTHER CONCESSIONS	0	2,591	0	0	
	320,400	290,065	426,056	426,056	1240
	302,535	319,465	368,000	368,000	1505
94213 RENTS-TOWER	38,680	116,724	84,240	84,240	
94216 HYDRO PLANT COMMISSION	37,405	48,669	83,000	83,000	
TOTAL	11,214,912	7,314,054	7,755,566	7,718,028	
95000 AID FROM OTHER GOVT AGENCIES					
95100 STATE OTHER	0	6,383	20,000	20,000	

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95000 AID FROM OTHER GOVT AGENCIES					
95251 ADMINISTRATION & ENGINEERING	16,670	25,005	30,000	3,510	1020
95252 2104 - 20% SELECT SYSTEM	1,857,670	2,594,840	3,175,000	1,898,013	1020
95254 2106 - HIGHWAY USERS TAX	486,149	498,924	750,000	457,410	1020
95256 SEC 2105-PROP III	1,518,122	2,284,492	2,650,004	1,586,404	1020
95257 WASHED STATE MATCHING FUNDS	100,000	200,000	200,000	100,000	1020
95261 ST MOTOR VEH-IN LIEU TAX REALIGN	7,851,127	7,345,171	7,365,912	7,048,320	
	2,731,870	2,576,491	2,610,160	2,610,160	1515
95280 STATE-OTHER	238,353	531,221	344,000	344,000	
	312,214	0	0	0	1810
95281 STATE AID-PUBLIC SAFETY SERVICE	12,582,202	10,929,099	10,696,058	9,446,058	
95300 STATE-PUBLIC ASSISTANCE ADMIN	13,233,244	15,707,342	15,548,860	14,407,148	
95310 STATE-AID FOR PUBLIC ASSISTANCE	18,439,926	33,679,540	14,861,326	14,361,523	
95311 STATE AID-CHILD DEVELOPMENT	92,671	72,243	12,000	12,000	
95313 STATE AID-CHILD ABUSE & NEGLECT	89,595	97,936	87,168	87,168	
95314 STATE AID-MENTAL HEALTH PROP 36	847,834	772,851	657,783	241,541	
95315 STATE AID-MENTAL HLTH PROP 36 OTP	197,034	167,820	124,374	124,374	
95321 PUBLIC ASSISTANCE-REALIGNMENT	10,217,216	8,978,896	9,174,850	9,174,850	
95322 MENTAL HEALTH-REALIGNMENT	5,629,941	6,072,348	8,776,936	5,724,929	
95323 HEALTH REALIGNMENT	1,377,162	1,244,770	1,347,000	1,347,000	
	1,040,962	939,037	1,016,572	1,016,572	1515
95330 STATE HEALTH ADMINISTRATION	1,962,608	1,270,423	1,050,000	1,050,000	
95334 HEALTH-ATS	10,953	17,729	15,000	15,000	
95340 STATE AID FOR CRIPPLED CHILDREN	169,140	32,323	271,440	271,440	
95360 STATE AID FOR MENTAL HEALTH	495,931	0	440,939	186,383	

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SOURCE CLASSIFICATION (1)	ACTUAL 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2009-2010 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
95000 AID FROM OTHER GOVT AGENCIES					
95361 STATE AID FOR DRUG COURT	413,991	593,065	490,159	490,159	
95362 STATE AID MHSA-PROP 63	1,993,525	5,764,046	8,273,199	8,553,187	
95363 STATE AID FOR MH-MHSA PLANNING	67,875	923,704	0	0	
95366 STATE AID FOR MH-PERINATAL	208,754	203,549	167,536	167,536	
95367 STATE AID FOR MH-ALCOHOL AND DRUG	107,065	146,086	44,609	44,609	
95368 STATE AID FOR MH-REHAB PROGRAM	94,855	47,628	0	0	
95370 STATE AID FOR TUBERCULOSIS CONTROL	15,399	47,964	13,000	13,000	
95380 STATE OTHER AID FOR HEALTH	192,684	238,031	337,776	0	
95381 STATE MCH & CIA PROJECTS	655,571	642,027	701,650	0	
95383 STATE MANAGED CARE	2,445,413	2,232,876	2,245,088	1,558,429	
95386 STATE CHILD HEALTH & DISABILITY	703,963	984,881	794,109	678,440	
95388 STATE PROP 10 TOB TAX	446,430	409,609	307,950	307,950	
	4,963,108	4,823,549	5,552,402	5,890,733	1500
	223,172	294,580	268,000	268,000	1515
95389 STATE PROP 99	51,990	63,561	150,000	0	
	28,105	16,971	19,514	19,514	1515
	0	0	26,110	26,110	1520
	0	0	131,876	131,876	1523
	0	0	13,525	13,525	1524
	79,570	6,226-	0	0	1526
	4,270	2,242-	0	0	1527
	109,900	21,976	0	0	1528
	24,870	4,968	0	0	1529
	27,154	0	0	0	1531

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95000 AID FROM OTHER GOVT AGENCIES					
	11,297	0	0	0	1532
	0	19,584	0	6,524	1605
	0	111,141	0	37,050	1607
	0	10,143	0	3,382	1608
	87,312	0	0	0	1610
	5,122	0	0	0	1617
	10,992	0	0	0	1618
	2,481	0	0	0	1619
95390 STATE AID FOR AGRICULTURE	1,696,996	1,642,435	1,928,490	1,796,675	
95410 STATE AID FOR CONSTRUCTION	0	161,509	0	0	
	58,230	14,434	135,000	135,000	1020
	2,000	0	165,000	165,000	1505
95413 STATE AID FOR DESIGN TCRP/RIP	34,835	518,539	3,321,280	3,321,280	1020
95416 STATE AID-GRANTS & PROP 1 B	0	6,417,181	773,000	0	1020
95430 STATE AID FOR COUNTY FAIRS	190,000	177,500	150,000	150,000	1505
95450 STATE AID FOR VETERANS AFFAIRS	42,636	48,757	40,005	45,005	
95460 STATE HOMEOWNERS PROP TAX RELIEF	357,184	382,645	360,000	360,000	
	146,166	159,779	125,000	125,000	1320
	578	866	0	0	1400
95470 STATE-OPEN SPACE SUBVENTION	1,429,352	1,295,068	1,158,000	0	
95474 STATE-HOMICIDE TRIALS	612,339	0	0	0	
95485 STATE AID INS FRAUD	189,483	237,051	291,580	291,580	
95490 STATE OTHER	10,049,786	8,300,594	12,920,267	12,666,956	
	0	0	35,000	35,000	1075

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95000 AID FROM OTHER GOVT AGENCIES					
	0	0	20,000	20,000	1320
	143,860	0	0	0	1515
	0	61,479	1,640,680	1,671,942	1580
	1,023,154	1,071,668	1,218,623	1,217,911	1581
	90,965	134,960	393,460	414,831	1582
	92,272	81,472	388,440	425,938	1583
	0	0	744,280	744,280	1586
	0	0	1,144,280	1,144,280	1587
	0	0	0	809,885	1589
95491 STATE EXTRADITION REIMBURSEMENT	0	0	12,000	12,000	
95492 STATE C.O.P.S. FUNDING	1,447,745	680,193	990,122	990,122	
95493 STATE GAS TAX REFUND	2,287	2,615	5,000	5,000	1020
95494 STATE-AB 2928	0	2,314,524	2,583,032	3,313,197	1020
95495 STATE CHILD SUPPORT	2,839,091	2,917,753	3,267,465	3,265,475	1075
95496 STATE OES/OCJP GRANT FUNDS	764,027	861,338	950,068	1,063,540	
95498 STATE MANDATED COSTS	249,487	587,846	763,838	773,157	
95500 FEDERAL PUBLIC ASSISTANCE ADMIN	47,022,417	48,759,677	48,176,741	43,426,356	
95510 FEDERAL AID FOR PUBLIC ASSISTANCE	34,750,733	25,261,917	50,750,294	47,753,200	
95530 FEDERAL AID FOR CONSTRUCTION	1,803,699	1,464,757	2,100,000	5,550,189	1020
95532 FEDERAL AID FOR DESIGN TEA/21	2,913,602	2,829,577	3,378,720	3,378,720	1020
95533 FEDERAL AID FOR CONSTRUCTION-UC	174,247	0	0	0	1020
95534 FEDERAL AID FOR CONST-SAFETEA HPP	0	685,599	400,000	400,000	1020
95540 FEDERAL AID FOR DISASTER	14,475	0	0	0	
95560 FEDERAL GRAZING FEES	433	433	600	600	

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95000 AID FROM OTHER GOVT AGENCIES					
95581 FEDERAL HEALTH ADMIN	285,755	444,946	670,082	851,853	
95582 SAMHSA GRANT	843,594	595,559	867,105	867,105	
95583 MENTAL HEALTH FEDERAL	85,170	143,357	208,224	208,224	
95584 DEPARTMENT OF REHAB	0	17,434	60,606	60,606	
95591 FEDERAL IN-LIEU TAX-WILDLIFE REF	45,138	35,533	45,000	45,000	
	12,157	9,570	10,000	10,000	1320
95592 FEDERAL IN-LIEU ENTITLEMENT LAND	0	163,841	50,000	50,000	
95600 FEDERAL OTHER	7,721,812	8,731,463	6,656,336	6,726,471	
	1,215,635	594,080	800,000	1,146,854	1060
	815,825	513,566	1,148,104	1,148,104	1320
	362,306	569,916	802,000	803,000	1584
95604 FEDERAL FAMILY SUPPORT	5,510,583	5,663,881	6,410,669	6,406,803	1075
95609 STP REPLACEMENT-DIRECT	526,686	1,053,372	1,053,372	526,686	1020
95610 STP REPLACEMENT-MCAG	546,242	500,262	1,046,504	523,252	1020
95611 SPOUSAL ABUSE PROSECUTION PROGRAM	71,456	0	0	0	
95630 OTHER GOVERNMENTAL AGENCIES	694,143	110,370	859,014	859,014	
	414,757	0	1,100,000	1,100,000	1020
TOTAL	221,766,800	239,855,671	262,879,166	246,548,918	
96000 CHARGES FOR CURRENT SERVICES					
96600 CHARGES FOR CURRENT SERVICES	48,153	33,336	29,846	29,846	
	117,323	95,272	50,000	50,000	1060
	24,894	49,550	25,000	25,000	1320
96601 ENTERPRISE ZONE VOUCHERING	39,680	84,960	100,000	100,000	
96603 CHARGES FOR CURRENT SERVICES-OTHER	5,349	28,693	5,000	5,000	

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96000 CHARGES FOR CURRENT SERVICES					
96621 IMPACT FEES	102,583	0	0	0	
	1,181,470	454,943	858,420	858,420	1020
96622 PARKLAND DEDICATION FEES	89,013	122,159	100,000	100,000	
96640 ASSESSMENT & TAX COLLECTION FEES	98,320	82,920	85,000	85,000	
96642 TAX ADMIN FEES-CITIES/DISTRICTS	418,421	1,255,069	471,427	471,427	
96643 TAX ADMIN FEES-SUPPLEMENTAL TAXES	441,384	360,975	235,000	235,000	
96645 AB 719 TAX ADMIN PROGRAM	258,093	0	0	0	
96646 AUCTION FEE REIMBURSEMENT	466	28,720	40,250	40,250	
96647 DELINQUENT COST REVENUE	0	0	110,000	110,000	
96648 REDEMPTION FEES	0	0	44,640	44,640	
96650 AUDITING & ACCOUNTING FEES	2,850	13,228	10,000	10,000	
96660 COMMUNICATION SERVICES	84,425	84,650	90,744	90,744	
96670 ELECTION SERVICES	223,348	129,592	122,500	122,500	
96690 LEGAL SERVICES	530,978	488,371	438,000	438,000	
96692 LEGAL SERVICES-I0ALTA EARNED	84,919	44,162	20,000	20,000	
96700 PERSONNEL SERVICES	4,202,004	4,923,037	5,840,373	5,884,154	
	0	5,370	0	0	1500
96701 PERSONNEL SERVICES-ADMINISTRATION	1,292,704	1,428,096	5,429,842	5,433,052	
96703 PERSONNEL SERVICES-TRANSPORTATION	505	214	500	500	
96706 PERSONNEL SERV - JUVENILE COURT	0	142,717	99,049	99,049	
96710 PLANNING & ENGINEERING SERVICES	110,289	56,284	98,438	98,438	
	7,640	14,608	20,000	20,000	1020
96711 PLANNING SERVICES-ENVIRONMENTAL	79,450	255,141	200,000	200,000	
96712 PLANNING SERVICES-EIR SPEC SERV	110,464	53,919	100,000	100,000	

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96000 CHARGES FOR CURRENT SERVICES					
96713 SUBDIVISION REVIEW/INSPECTION FEES	33,231	2,980	20,000	20,000	1020
96714 PLANNING ACTIVITY FEES	92,382	58,921	52,000	52,000	1020
96715 PLANNING SERVICES-COMM PLANS	270,197	148,661	200,000	200,000	
96716 FLOOD PLAIN ADMINISTRATION FEES	4,025	11,025	15,000	15,000	
96717 WILLIAMSON ACT CONTRACTS	0	0	520	520	
96718 LAFCO SERVICES	60,585	74,037	80,000	80,000	
96719 BUILDING STANDARD ADMIN FEES	0	201	486	486	
96730 AGRICULTURE SERVICES	251,405	264,845	274,250	274,250	
96731 WEIGHTS & MEASURES FEES	178,853	191,602	189,650	189,650	
96740 CIVIL PROCESSING SERVICE	192,611	242,464	233,200	233,200	
96743 CIVIL PROCESSING SERV-VEH EQUIP	54,000	54,000	0	0	
96744 CIVIL PROCESSING SERV-POC/SERV FEE	25,093	84,000	8,000	8,000	
96749 COURT APPOINTED COUNSEL FEE	341	358	400	400	
96750 COURT FEES AND COSTS	457,149	477,210	375,652	372,368	
96751 CLERKS FEES	96,285	90,203	72,050	72,050	
96754 PASSPORTS	104,195	56,225	65,000	65,000	
96757 CIVIL SUITS	0	51,207	80,000	80,000	
96761 ESTATE FEES-PUBLIC ADMINISTRATOR	81,809	58,388	60,000	60,000	
96762 ESTATE FEES-PUBLIC GUARDIAN	30,039	25,533	30,000	30,000	
96770 HUMANE SERVICES	257,400	229,597	335,000	335,000	
96771 SPAY/NEUTER SURGERY	44,959	58,451	50,000	50,000	
96780 LAW ENFORCEMENT SERVICES	136,657	259,236	279,000	279,000	
96781 LAW ENF-BOOKING FEES-BILLED	278,953	197,702	330,000	330,000	
96782 LAW ENF-BOOKING FEES-COURT	6,216	10,672	8,000	8,000	

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96000 CHARGES FOR CURRENT SERVICES					
96784 LAW ENF-TRIAL COURT	1,968,199	2,390,538	2,462,367	2,462,367	
96786 LAW ENF SERVICES-TRANSPORTATION	8,281	2,890	8,000	8,000	
96790 RECORDING FEES	95,681	69,347	87,000	87,000	
96791 RECORDING FEES-RECORDER	772,534	706,900	725,000	725,000	
96792 MICROGRAPHIC FEES	448,742	117,000	130,000	155,000	
96793 TRUNCATION FEES	0	0	85,000	85,000	
96800 ROAD AND STREET SERVICES	8,283	13,517	20,000	20,000	1020
96810 HEALTH FEES	398,724	352,888	340,600	340,600	
	170	0	0	0	1075
	399,815	39,735	41,973	41,973	1515
96820 MENTAL HEALTH SERVICES	8,257	10,277	5,200	5,200	
96821 MENTAL HEALTH SVC FEES	37,047	34,041	38,000	29,345	
96822 MENTAL HEALTH SVC INSURANCE	11,340	17,648	17,000	17,000	
96824 MENTAL HEALTH-FEES OTHER	23,468	24,496	48,817	57,472	
96827 MENTAL HEALTH-DRUG MEDI/CAL	430,504	511,393	932,470	955,182	
96828 MENTAL HEALTH-CONTRACTS	483,617	274,640	357,808	362,278	
96830 SPECIAL CHILDREN SERVICES	4,550	871	6,500	6,500	
96840 SANITATION SERVICES	907,684	1,120,611	1,655,000	1,655,000	
96845 SANITATION SERVICES-CROSS CONN PRO	205	0	0	0	
96846 SANITATION SERVICES-PUB WKS TIP FS	185,000	185,000	185,000	185,000	
96847 SANITATION SERVICES-LEA LANDFILL	87,123	87,123	87,123	87,123	
96848 SANITATION SERV HHW-OTHER COUNTIES	30,474	0	0	0	
96850 REIMBURSEMENT RECOVERY OF COSTS	5,415	2,415	4,344	4,344	
	92,908	36,830	121,263	121,263	1515

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SOURCE CLASSIFICATION (1)	ACTUAL 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2009-2010 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
96000 CHARGES FOR CURRENT SERVICES					
96860 INSTITUTIONAL CARE & SERVICES	422,669	498,615	448,324	448,324	
96861 PRISONER BOARD	253,544	229,127	150,000	150,000	
96862 MEDICARE	34,779	26,225	33,900	33,900	
96863 MEDI CAL	3,873,539	3,308,977	4,432,100	4,559,156	
96864 PRIVATE PAY/INSURANCE	14,125	12,956	14,000	14,000	
96880 EDUCATIONAL SERVICES	1,308	0	0	0	
96881 EDUCATIONAL SERVICES-OFFICER TR	40,220	59,932	92,500	92,500	
96891 LIBRARY SERVICE-FINES	33,447	135,487	64,000	64,000	
96900 PARKS & RECREATION FEES	121,892	106,348	109,124	109,124	
96901 PARKS & RECR FEES-ENTRANCE FEES	223,064	234,078	208,823	208,823	
96920 OTHER SERVICES	397,476	372,175	373,125	373,125	
	55,009	25,137	10,000	10,000	1320
96921 REIMBURSEMENT OFFICE	2,334,761	2,325,456	2,440,900	2,440,900	
96924 BANK/VAULT/CUSTODIAL REIMBURSEMENT	87,606	124,137	209,819	209,819	
96925 COST ALLOCATION	1,636,368	1,401,315	1,789,800	1,789,800	
96926 REIMBURSED PROJECTS	6,000	6,000	12,000	12,000	
	3,343,545	2,720,942	3,900,000	3,400,000	1020
	0	71,891	35,000	35,000	1320
96927 HSA - CHILD SUPPORT	312,562	294,891	350,000	350,000	
96929 OTHER SERVICES-SERVICE CHARGES	0	21,740	0	0	
	10,706	2,939	6,500	6,500	1320
96934 OTHER SERVICES-PAY PLAN SET UP FEE	6,014	15,678	10,500	10,500	
96940 INTERFUND REVENUE	0	30,990	28,190	28,190	
TOTAL	31,827,765	30,906,700	39,459,307	39,182,252	

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2009-2010

SOURCE CLASSIFICATION (1)	ACTUAL 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2009-2010 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97000 OTHER REVENUE					
97100 AID REPAYMENTS	553,412	475,351	520,000	520,000	
97110 STALE DATED AID PAYMENTS	46,295	48,257	51,000	51,000	
97210 OPERATING TRANSFERS IN	10,000	104,468	0	0	
	200,000	222,200	200,000	200,000	1020
	0	430,463	0	0	1515
	990,452	914,326	914,326	914,326	1796
	195,460	195,460	195,460	195,460	1797
	0	2,467,515	180,932	180,932	1811
97212 OPERATING TRANSFERS IN - CSAC COP	81,652	81,751	81,854	81,854	1796
97220 LONG-TERM DEBT PROCEEDS	0	0	700,000	700,000	1400
97950 REVENUE APPLICABLE TO PRIOR YEARS	1,799,953	5,308,401-	0	654,956	
	0	62	0	0	1060
	0	17-	0	0	1320
	916	0	0	0	1500
	36,135	1,841	34,000	34,000	1505
	978-	0	0	0	1515
	0	0	95	95	1521
	0	0	200	200	1524
	570	0	0	0	1527
	869	728	0	0	1528
	0	118	0	0	1606
	0	1,425	0	279	1607
	0	572	0	0	1608
	903	0	0	0	1618

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2009-2010

SOURCE CLASSIFICATION (1)	ACTUAL 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2009-2010 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97000 OTHER REVENUE					
	197	0	0	0	1619
97960 SALE OF FIXED ASSETS	29,740	12,514	6,350	8,850	
	4,713	1,256	2,000	2,000	1020
	50	629	0	0	1075
	264,514	5,318	10,000	10,000	1320
	2,389	0	0	0	1505
97970 OTHER SALES	291,013	281,121	519,987	519,987	
97977 OTHER SALES-LIVESTOCK AUCTION	0	488,839	0	0	1505
97981 OTHER SALES-CONCESSION SALES	585,523	634,492	715,000	715,000	1240
97990 OTHER REVENUE	1,070,984	1,515,506	1,601,650	1,703,550	
	213,425	446,421	150,000	180,000	1020
	102,713	360,328	80,400	80,400	1320
	4,200	5,000	0	0	1500
	30,427	49,959	44,000	44,000	1505
	259,338	107,000	155,000	202,103	1515
	4,047,125	4,015,157	0	0	1799
97991 OTHER REVENUE-STALE DATED WARRANTS	44,865	51,865	6,600	6,600	
	0	39,280	0	0	1075
	0	83	0	0	1240
	187-	1,016	0	0	1320
	126-	1,289	0	0	1500
	0	24	0	0	1515
97992 OTHER REVENUE-DONATIONS	29,093	7,114	12,100	12,100	
	104,862	57,079	98,000	98,000	1505

COUNTY OF MERCED

STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2009-2010

SOURCE CLASSIFICATION (1)	ACTUAL 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2009-2010 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97000 OTHER REVENUE					
97993 OTHER REVENUE-INSURANCE PROCEEDS	102,601	137,977	77,497	91,492	
	0	1,149	0	0	1020
	0	3,874	0	0	1320
	0	468,360	0	0	1816
97994 OTHER REVENUE-UNCLAIMED FUNDS	2,227	13,178	0	0	
97996 OTHER REVENUE-BAD CHECK FEE	14,366	11,648	12,000	12,000	
97998 OTHER REVENUE-CASH OVERAGE	42	185	0	0	
97999 OTHER REVENUE-PRINCIPAL PMTS LTD	2,115,143	1,523,450	753,450	753,450	1804
TOTAL	13,234,876	9,877,230	7,121,901	7,972,634	
CANCELLATION OF RESERVES	0	0	4,135,177	14,831,414	
GRAND TOTAL	373,420,365	383,907,022	409,790,095	393,992,209	

State Controller
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COUNTY OF MERCED

State of California
Analysis of Current Property Taxes And Assessed Valuation
For the Fiscal Year 2009-2010

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	23,997,042	0	0	23,997,042	1,656,572	0	0	1,656,572
Fire Control	10,349,052	0	0	10,349,052	194,668	0	0	194,668
Merced County Redevelopment Agency	58,880	0	0	58,880	3,965	0	0	3,965
Grand Total	34,404,974	0	0	34,404,974	1,855,205	0	0	1,855,205

Countywide Tax Base

	Secured Roll				
	Locally Assessed	State Assessed	Total Secured	Unsecured Roll	Total Secured And Unsecured
(10)	(11)	(12)	(13)	(14)	(15)
Land	5,218,152,257	26,520,744	5,244,673,001	11,651,595	5,256,324,596
Improvements	10,494,953,906	405,785,195	10,900,739,101	740,877,457	11,641,616,558
Personal Property	467,965,570	35,872,454	503,838,024	492,755,652	996,593,676
Total Gross Assessed Valuation	16,181,071,733	468,178,393	16,649,250,126	1,245,284,704	17,894,534,830
Less Exemptions:					
Homeowners	220,066,292	0	220,066,292	308,000	220,374,292
Other	468,585,724	0	468,585,724	29,782,113	498,367,837
Total Net Assessed Valuation	15,492,419,717	468,178,393	15,960,598,110	1,215,194,591	17,175,792,701
Adjusted Valuation For Estimated Tax Revenue Computation	15,492,419,717	468,178,393	15,960,598,110	1,215,194,591	17,175,792,701

State Controller
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COUNTY OF MERCED

State of California
Summary of County Financing Requirements By Function And Fund
For the Fiscal Year 2009-2010

County Budget Form
Schedule 7
Final

Description (1)		Actual 2007-2008 (2)	Actual 2008-2009 (3)	Recommended 2009-2010 (4)	Approved/ Adopted By The Board Of Supervisors 2009-2010 (5)
Summarization By Function					
General		34,225,297	42,462,590	52,686,808	43,559,647
Public Protection		110,791,795	115,649,348	134,653,362	129,996,395
Public Ways and Facilities		18,701,532	19,769,349	16,713,263	20,243,547
Health and Sanitation		51,678,932	54,790,397	62,241,230	56,095,623
Public Assistance		141,887,200	144,394,517	161,627,563	152,573,361
Education		2,963,425	3,083,815	3,399,754	3,340,706
Recreation and Cultural Services		2,888,853	2,964,978	2,343,439	2,167,914
Debt Service		8,981,214	9,330,318	9,639,982	9,639,982
Total Specific Financing Uses		372,118,248	392,445,312	443,305,401	417,617,175
Appropriation for Contingencies		0	0	6,400,000	6,400,000
Provisions for Reserves/Designations				1,782,200	2,403,838
Total Financing Requirements		372,118,248	392,445,312	451,487,601	426,421,013
Summarization By Fund					
General	1010	296,665,936	316,764,316	376,811,604	345,816,051
Road	1020	18,701,532	19,769,349	16,713,263	20,243,547
Affordable Housing Program	1060	1,291,087	759,527	1,035,575	1,035,575
Child Support Services Agency	1075	8,398,308	8,861,862	9,988,685	9,722,278
Sheriff Inmate Welfare	1240	864,517	753,881	1,300,795	1,417,303
Merced County Refevelopment Agency	1400	39,090	417,497	759,044	899,338
First 5 Merced County	1500	8,527,640	7,034,719	6,559,755	6,844,184
Spring Fair	1505	1,055,530	1,518,913	1,282,707	1,150,415
Fish and Game	1510	16,811	13,514	7,400	11,747
Medical Assistance Program	1515	5,697,585	4,662,728	5,158,627	4,953,405
SCEAP	1520-39, 1600-22	256,887	202,902	172,787	190,849
Workforce Investment	1580-85	1,587,953	1,916,166	6,331,763	7,141,648
Debt Service	1795-1807	8,948,360	9,246,707	9,922,595	10,172,539
Capital Projects	1808-15	4,538,202	8,590,680	420,850	1,455,198
Fire Control	1320	15,528,810	11,932,551	15,022,151	15,366,936
Total Financing Requirements		372,118,248	392,445,312	451,487,601	426,421,013

COUNTY OF MERCED

State of California
Summary of County Financing Requirements
For the Fiscal Year 2009-2010

Description (1)	Actual 2007-2008 (2)	Actual 2008-2009 (3)	Recommended 2009-2010 (4)	Approved/ Adopted By The Board Of Supervisors 2009-2010 (5)
Total Specific Financing Uses (Brought Forward From Schedule 8A)	372,118,248	392,445,312	443,305,401	417,617,175
Appropriation for Contingencies:			6,400,000	6,400,000
Subtotal - Total Estimated Financing Uses	372,118,248	392,445,312	449,705,401	424,017,175
Provisions For Reserves/Designations			1,782,200	2,403,838
Total Financing Requirements	372,118,248	392,445,312	451,487,601	426,421,013

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COUNTY OF MERCED

State of California
Schedule of County Specific Financing Uses
By Budget Unit by Function and Activity
For the Fiscal Year 2009-2010

County Budget Form
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Budget Units (Grouped by Function and Activity) (1)	Actual 2007-2008 (2)	Actual 2008-2009 (3)	Recommended 2009-2010 (4)	Approved/ Adopted By The Board Of Supervisors 2009-2010 (5)
General				
Legislative and Administration				
10000 Board of Supervisors	2,232,158	1,813,413	3,900,185	2,005,815
10100 County Executive Office	1,989,568	2,060,992	2,755,884	2,740,795
10200 Special Auditing	98,886	116,335	152,500	142,500
10400 Board of Equalization	5,034	3,932	13,700	13,700
Total Legislative and Administration	*4,325,646*	*3,994,672*	*6,822,269*	*4,902,810*
Finance				
11000 Auditor-Controller	2,689,184	3,414,948	3,541,780	3,550,754
11100 Revenue and Reimbursement	1,725,125	1,829,935	2,383,709	2,245,308
11200 Assessor	3,341,797	3,539,627	3,962,282	3,975,633
11300 Tax Collector	523,854	621,755	813,589	764,126
11400 Treasurer	744,544	833,030	1,109,392	1,026,955
11500 Administrative Services - Support Services	1,585,449	1,776,369	2,244,970	2,148,908
Total Finance	*10,609,953*	*12,015,664*	*14,055,722*	*13,711,684*
Counsel				
12500 County Counsel	1,790,449	2,055,406	2,556,093	2,458,942
Total Counsel	*1,790,449*	*2,055,406*	*2,556,093*	*2,458,942*
Personnel				
13000 Human Resources	1,433,593	1,400,727	1,870,992	1,737,789
13100 Employee Development	53,621	60,330	304,101	304,101
Total Personnel	*1,487,214*	*1,461,057*	*2,175,093*	*2,041,890*
Elections				
14000 Registrar of Voters	707,935	539,538	901,402	738,916
14200 Elections	910,916	695,850	869,165	714,165
Total Elections	*1,618,851*	*1,235,388*	*1,770,567*	*1,453,081*
Property Management				
16000 DPW - Building Services Division	1,797,584	2,337,360	2,277,337	2,168,036
16200 Taxes, Benefits and Assessments	60,562	47,346	86,200	86,200
Total Property Management	*1,858,146*	*2,384,706*	*2,363,537*	*2,254,236*
Plant Acquisition				
16900 Capital Projects - Courts Building Restoration	567,536	138,267	0	0
17000 Capital Improvement Program	1,682,077	1,872,141	10,175,000	3,918,000
17100 District Projects	176,230	345,372	500,000	325,000
17200 Capital Projects - Correctional Facility	325,168	167,374	0	694,831
17300 Capital Projects - Mental Health Facility	341,187	2,781,630	0	0
17400 Capital Projects - Justice Facility	761,921	80,730	0	0
17500 Capital Projects - Fire Facilities	21,894	0	0	0
17800 Capital Projects - Juvenile Justice Facility	1,905	0	0	0
17900 Capital Projects - Animal Control Facility	2,518,591	5,422,679	0	0
Total Plant Acquisition	*6,396,509*	*10,808,193*	*10,675,000*	*4,937,831*
Promotion				
18000 Advertising	65,332	50,878	307,000	232,000
18100 Merced County Spring Fair	1,055,530	1,518,913	1,282,707	1,150,415
18200 Commerce, Aviation and Economic Development	1,052,155	1,420,345	1,238,267	1,314,269
18400 UC Merced Development Office	53,216	71,410	0	0
18500 Merced County Redevelopment Agency	39,090	417,497	759,044	759,044
Total Promotion	*2,265,323*	*3,479,043*	*3,587,018*	*3,455,728*
Other General				
19000 Risk Management	919,261	1,004,422	1,305,002	1,235,415
19200 Retirement Association	1,278,403	1,173,703	4,766,960	4,770,170
19700 Operating Transfers	239,027	1,440,369	550,000	550,000
19900 DPW - Public Works Administration	1,436,515	1,409,967	2,059,547	1,787,860
Total Other General	*3,873,206*	*5,028,461*	*8,681,509*	*8,343,445*
Total General	**34,225,297**	**42,462,590**	**52,686,808**	**43,559,647**

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 2009-2010

County Budget Form
Schedule 8A
Final

Budget Units (Grouped by Function and Activity) (1)	Actual 2007-2008 (2)	Actual 2008-2009 (3)	Recommended 2009-2010 (4)	Approved/ Adopted By The Board Of Supervisors 2009-2010 (5)
Public Protection				
Judicial				
20000 County Court Operations	1,798,366	2,115,507	2,410,000	2,410,000
20100 Child Support Services Agency	8,398,308	8,861,862	9,674,036	9,722,278
20200 Grand Jury	21,458	37,744	25,000	25,000
20400 District Attorney	8,883,049	10,566,086	11,958,610	11,659,020
20600 Public Defender	3,096,804	3,435,737	4,026,815	3,864,043
20900 Justice Automation System	54,598	61,752	75,000	67,500
21200 Indigent Defense	1,920,409	2,045,124	2,189,158	2,094,791
Total Judicial	*24,172,992*	*27,123,812*	*30,358,619*	*29,842,632*
Police Protection				
22000 Sheriff - Court Security	1,781,831	2,222,877	2,462,367	2,462,367
22100 Sheriff	18,628,488	19,507,748	21,251,895	20,207,864
Total Police Protection	*20,410,319*	*21,730,625*	*23,714,262*	*22,670,231*
Detention and Correction				
23000 Sheriff - Corrections	17,836,785	19,447,800	21,942,655	21,596,786
23100 Sheriff - Inmate Welfare	864,517	753,881	1,300,795	1,302,049
23300 Juvenile Hall	8,186,336	8,518,852	10,006,999	9,894,220
23400 Probation	7,368,752	9,736,891	10,725,962	10,371,237
23700 State Institutions	640,763	287,868	2,925,000	2,000,000
Total Detention and Correction	*34,897,153*	*38,745,292*	*46,901,411*	*45,164,292*
Fire Protection				
25000 Fire	14,408,174	11,698,186	14,330,228	14,390,832
25100 Emergency Services	1,120,636	234,365	588,144	976,104
Total Fire Protection	*15,528,810*	*11,932,551*	*14,918,372*	*15,366,936*
Flood Control				
26000 DPW - Creek Projects Division	251,827	348,973	331,586	331,586
Total Flood Control	*251,827*	*348,973*	*331,586*	*331,586*
Protective Inspection				
27000 Agricultural Commissioner	2,820,380	3,039,059	3,471,641	3,296,591
27100 Special Pest Control	104,691	115,577	150,000	150,000
27200 Sealer of Weights and Measures	546,185	519,399	578,456	586,397
27300 DPW - Building Division	1,248,859	1,265,965	1,524,724	1,360,857
27400 DPW - Professional Services Division	2,464,608	2,493,275	2,924,899	2,720,521
Total Protective Inspection	*7,184,723*	*7,433,275*	*8,649,720*	*8,114,366*
Other Protection				
28000 Recorder	1,236,872	1,358,837	1,714,311	1,263,184
28100 Coroner	1,091,587	976,700	1,468,767	1,074,173
28200 Affordable Housing Program	1,291,087	759,527	1,035,575	1,035,575
28300 Eastside Fish and Game Association	11,872	13,514	3,700	6,812
28400 Los Banos Sportsmen's Association	4,939	0	3,700	4,935
28500 Planning and Community Development	2,841,121	3,103,371	3,105,149	2,834,211
28600 Local Agency Formation Commission	75,227	78,847	98,200	98,200
28700 Agricultural Commissioner - Animal Control	1,524,868	1,753,121	1,873,726	1,840,964
28800 Predatory Animal Control	49,803	52,000	52,000	52,000
28900 Merced County Association of Governments	62,926	66,456	86,456	86,456
29000 Airport Land Use Commission	3,581	5,084	49,675	49,675
29400 County Clerk	152,088	167,363	288,133	160,167
Total Other Protection	*8,345,971*	*8,334,820*	*9,779,392*	*8,506,352*
Total Public Protection	**110,791,795**	**115,649,348**	**134,653,362**	**129,996,395**
Public Ways and Facilities				
Public Ways				
30000 DPW - Road Division	18,701,532	19,769,349	16,713,263	20,243,547
Total Public Ways	*18,701,532*	*19,769,349*	*16,713,263*	*20,243,547*
Total Public Ways and Facilities	**18,701,532**	**19,769,349**	**16,713,263**	**20,243,547**

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 2009-2010

County Budget Form
Schedule 8A
Final

Budget Units (Grouped by Function and Activity) (1)	Actual 2007-2008 (2)	Actual 2008-2009 (3)	Recommended 2009-2010 (4)	Approved/ Adopted By The Board Of Supervisors 2009-2010 (5)
Health and Sanitation				
Health				
40000 Health	15,904,574	15,964,363	18,369,038	16,724,375
40600 First 5 Merced County	8,527,640	7,034,719	6,009,446	6,098,818
41500 Mental Health	21,292,246	26,925,685	32,531,332	28,128,176
Total Health	*45,724,460*	*49,924,767*	*56,909,816*	*50,951,369*
Hospital Care				
45100 09/10 SCEAP Non-County Hospitals	0	0	26,488	26,488
45200 09/10 SCEAP Physicians - EMS Services	0	0	100	100
45400 09/10 EMSA SB 2132 HSA Funds	0	0	132,376	132,376
45500 09/10 EMSA SB 2132 PSA Funds	0	0	13,823	13,823
45600 07/08 SCEAP Non-County Hospitals	59,121	15,586	0	0
45700 07/08 SCEAP Physician Services	2,121	550	0	0
45800 07/08 EMSA SB 2132 HSA Funds	19,502	115,953	0	0
45900 07/08 EMSA SB 2132 PSA Funds	0	30,598	0	0
46100 05/06 SCEAP Non-County Hospitals	27,283	0	0	0
46200 05/06 SCEAP Physicians - EMS Services	12,203	0	0	0
47600 08/09 SCEAP Non-County Hospitals	0	18,707	0	0
47700 08/09 SCEAP Physician Svcs	0	0	0	134
47800 08/09 EMSA SB 2132 HSA Funds	0	11,745	0	17,568
47900 08/09 EMSA SB 2132 PSA Funds	0	9,763	0	360
48100 06/07 SCEAP Non-County Hospitals	87,812	0	0	0
48800 06/07 SCEAP Physicians Services	5,456	0	0	0
48900 06/07 EMSA SB 2132 HSA Funds	35,368	0	0	0
49000 06/07 EMSA SB 2132 PSA Funds	8,021	0	0	0
49500 Medical Assistance Program	5,697,585	4,662,728	5,158,627	4,953,405
Total Hospital Care	*5,954,472*	*4,865,630*	*5,331,414*	*5,144,254*
Total Health and Sanitation	**51,678,932**	**54,790,397**	**62,241,230**	**56,095,623**
Public Assistance				
Administration				
50000 Human Services Agency	70,167,537	67,602,291	72,332,708	66,142,812
50500 IHSS Public Authority	1,593,443	1,632,170	1,934,766	1,605,234
Total Administration	*71,760,980*	*69,234,461*	*74,267,474*	*67,748,046*
Aid Programs				
51000 Assistance to the Needy	63,060,929	67,366,769	72,613,589	69,351,556
Total Aid Programs	*63,060,929*	*67,366,769*	*72,613,589*	*69,351,556*
General Relief				
53000 Aid to Indigents	378,027	328,080	388,158	388,158
Total General Relief	*378,027*	*328,080*	*388,158*	*388,158*
Other Assistance				
55000 Department of Workforce Investment (DWI)	3,276,893	3,780,006	6,118,176	6,006,563
55100 DWI - WIA - Youth	1,023,156	1,070,956	1,218,623	1,218,623
55200 DWI - WIA - Adults	109,522	134,883	393,460	393,460
55300 DWI - WIA - Dislocated Workers	92,969	81,471	388,440	388,440
55600 Department of Labor - Employment and Training	362,306	569,916	802,000	802,000
57600 DWI - Youth Special	0	58,940	1,640,680	1,640,680
57700 DWI - Adult Special	0	0	744,280	744,280
57800 DWI - Dislocated Worker Special	0	0	1,144,280	1,144,280
57900 DWI - CCWC Green Jobs	0	0	0	809,885
59000 Area Agency on Aging	1,822,418	1,769,035	1,908,403	1,937,390
Total Other Assistance	*6,687,264*	*7,465,207*	*14,358,342*	*15,085,601*
Total Public Assistance	**141,887,200**	**144,394,517**	**161,627,563**	**152,573,361**

COUNTY OF MERCED

State of California
Schedule of County Specific Financing Uses
By Budget Unit by Function and Activity
For the Fiscal Year 2009-2010

Budget Units (Grouped by Function and Activity) (1)	Actual 2007-2008 (2)	Actual 2008-2009 (3)	Recommended 2009-2010 (4)	Approved/ Adopted By The Board Of Supervisors 2009-2010 (5)
Education				
Library Services				
60000 Library	2,605,425	2,724,461	3,033,173	3,025,022
Total Library Services	*2,605,425*	*2,724,461*	*3,033,173*	*3,025,022*
Agricultural Education				
61000 Cooperative Extension	358,000	359,354	366,581	315,684
Total Agricultural Education	*358,000*	*359,354*	*366,581*	*315,684*
Total Education	**2,963,425**	**3,083,815**	**3,399,754**	**3,340,706**
Recreation and Cultural Services				
Recreation Facilities				
70000 DPW - Recreation Division	232,732	259,542	277,766	274,542
70100 DPW - Special Recreation Division	15,969	108,596	60,000	60,000
70200 DPW - Parks Division	2,640,152	2,596,840	2,005,673	1,833,372
Total Recreation Facilities	*2,888,853*	*2,964,978*	*2,343,439*	*2,167,914*
Total Recreation and Cultural Services	**2,888,853**	**2,964,978**	**2,343,439**	**2,167,914**
Debt Service				
Long Term Debt Service				
70800 Debt Service - Juvenile Hall	990,960	992,765	999,527	999,527
70900 Debt Service - Energy Retrofit	195,509	195,509	195,510	195,510
Total Long Term Debt Service	*1,186,469*	*1,188,274*	*1,195,037*	*1,195,037*
Interest on Notes and Warrants				
71000 Interest on TRANS and Other Notes	32,854	83,611	110,000	110,000
Total Interest on Notes and Warrants	*32,854*	*83,611*	*110,000*	*110,000*
Long Term Debt Service				
71300 Debt Service - Justice Facility	662,281	664,056	668,732	668,732
71500 Debt Service - Dairy Loan Program	1,131,770	1,127,767	1,077,768	1,077,768
71900 Debt Service - Pension Obligation Bonds	5,967,840	6,266,610	6,588,445	6,588,445
Total Long Term Debt Service	*7,761,891*	*8,058,433*	*8,334,945*	*8,334,945*
Total Debt Service	**8,981,214**	**9,330,318**	**9,639,982**	**9,639,982**
Total Specific Requirements	**372,118,248**	**392,445,312**	**443,305,401**	**417,617,175**

DEPARTMENTAL BUDGETS

GENERAL FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	1,102,362	1,286,408	1,487,682	1,487,682	1,486,442
SERVICES & SUPPLIES	1,105,394	580,825	2,547,961	2,547,961	649,036
OTHER CHARGES	-111	-645	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	-53,175	-135,458	-135,458	-129,663
CAPITAL ASSETS	24,513	0	0	0	0
GRAND TOTAL	2,232,158	1,813,413	3,900,185	3,900,185	2,005,815

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Board of Supervisors	5	5	5	5
Chief Deputy Board Clerk	1	1	1	1
Deputy Board Clerk I/II	4	4	4	4
Administrative Assistant (At-Will)	0	2	3	3
TOTAL FULL-TIME & VS	10	12	13	13
Extra Help				
EH Deputy Board Clerk I/II	1.00	1.00	1.00	1.00
EH Student Intern	0.45	0.45	0.45	0.45
TOTAL FTE	1.45	1.45	1.45	1.45
TOTAL BUDGETED/APPROVED	11.45	13.45	14.45	14.45

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.

On June 16, 2009, one (1) Administrative Assistant (Position #14) was added to sub budget unit 10013.

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 Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category decreased due to a decrease in community specific projects in order to meet a targeted 10% reduction in

SERVICES AND SUPPLIES (Continued)
overall net county costs.

At Final Budget Professional and Special Services and Professional and Special Services – Special Services were reduced due to fiscal constraints.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
At Final Budget Intrafund In accounts decreased overall due to adjustments in Administrative Assistant costs charged to other departments.

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*
($1,240)	*($1,898,925)*		*$5,795*		*$1,894,370*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	1,666,705	1,735,622	2,174,304	2,174,304	2,059,996
SERVICES & SUPPLIES	318,580	332,955	571,580	571,580	670,799
OTHER CHARGES	-157	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-8,312	-7,585	10,000	10,000	10,000
CAPITAL ASSETS	12,752	0	0	0	0
GRAND TOTAL	1,989,568	2,060,992	2,755,884	2,755,884	2,740,795

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
County Executive Officer	1	1	1	1
Assistant County Executive Officer	1	1	1	1
Deputy County Executive-Budget	0	1	1	1
Deputy County Administrator-Budget *	1	0	0	0
Director of Governmental Affairs	1	1	1	1
County Compliance Officer	0	0	0	0
Management Analyst I/II/III	6	6	5	***4***
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	0	0	0	0
Secretary III-Confidential	1	1	1	1
TOTAL FULL-TIME & VS	14	14	13	12
TOTAL BUDGETED/APPROVED	14.00	14.00	13.00	12.00

* 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.

For FY2009/10 the department requests to delete one (1) Management Analyst I/II/III (Position #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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

On August 18 the Board of Supervisors approved the deletion of two (2) Management Analyst I/II/II (Position #18 and 19). Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted

SALARIES AND EMPLOYEE BENEFITS (Continued)
based on current information.

SERVICES AND SUPPLIES
This category decreased due to Professional and Special Services, Special Department Expense, and Special Department Expense – Software accounts budgeted to prior year estimated expenditures in order to meet a targeted 10% reduction in overall net county costs.

At Final Budget Professional & Special Services and Special Department Expense accounts increased based on current trends and information.

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*
($114,308)	*$99,219*				*($15,089)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	98,886	121,085	162,500	162,500	152,500
INTRAFUND & INTERFUND TRANSFERS	0	-4,750	-10,000	-10,000	-10,000
GRAND TOTAL	98,886	116,335	152,500	152,500	142,500

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
At Final Budget Professional and Special Services – Audits was decreased due to fiscal constraints.

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*
	($10,000)				*($10,000)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	5,034	3,932	13,700	13,700	13,700
GRAND TOTAL	5,034	3,932	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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	2,072,651	2,485,352	2,735,104	2,735,104	2,665,277
SERVICES & SUPPLIES	616,533	908,075	806,676	806,676	885,477
CAPITAL ASSETS	0	21,521	0	0	0
GRAND TOTAL	2,689,184	3,414,948	3,541,780	3,541,780	3,550,754

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. 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 became effective January 5, 2009

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Auditor/Controller/Recorder/Clerk	1	1	1	1
Auditor/Controller/Recorder/Clerk Designee	0	1	0	0
Asst. Auditor/Controller/Recorder/Clerk	1	1	1	1
Chief Deputy Auditor/Controller	1	1	1	1
Supervising Auditor/Accountant	1	0	0	0
Supervising Auditor	1	1	1	1
Supervising Accountant	1	2	2	2
Auditor I/II/III	2	2	2	***1***
Accountant I/II/III	5	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	1	1
Account Clerk I/II	1	1	1	***0***
TOTAL FULL-TIME & VS	25	26	24	22
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	25.48	26.48	24.48	22.48

SALARIES AND EMPLOYEE BENEFITS (Continued)
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.

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.

For FY 2009/10 the department requests to delete one (1) Account Clerk III (Position #13). Overtime, Vacation Payoff, and Sick Leave Payoff were also reduced in order to meet a targeted 10% reduction in overall net county costs.

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 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Account Clerk I/II (Position #20), one (1) Account Clerk III (Position #13), and one (1) Auditor I/II/III (Position #1). Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES
This category decreased overall due to a reduction in estimated data processing costs and Professional and Specialized Services.

At Final Budget Professional and Special Services - Data Processing was increased due to estimated costs related to Attendance Reporting Project.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Countywide Revenue decreased overall based on the decreases in property tax associated revenue due to countywide assessed property values expected to be lower than the previous year and interest decreases associated with operating cash flow.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($69,827)	*$78,801*				*$8,974*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	1,324,727	1,483,776	1,780,670	1,780,670	1,660,671
SERVICES & SUPPLIES	400,398	425,321	678,333	678,333	674,931
INTRAFUND & INTERFUND TRANSFERS	0	-85,316	-90,294	-90,294	-90,294
CAPITAL ASSETS	0	6,154	15,000	15,000	0
GRAND TOTAL	1,725,125	1,829,935	2,383,709	2,383,709	2,245,308

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 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	***8***
Legal Clerk I/II	1	1	1	1
TOTAL FULL TIME & VS	20	20	20	19
Extra Help				
EH Account Clerk I/II	1.00	1.00	1.00	1.00
TOTAL FTE	1.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	21.00	21.00	21.00	20.00

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.

For FY 2009/10 the department requests to add one (1) Collection Agent I/II/III which will be 100% revenue supported.

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 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Collection Agent I/II/III (Position #5) due to fiscal constraints. Overtime and extra help accounts were reduced due to fiscal constraints. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were

SALARIES AND EMPLOYEE BENEFITS (Continued)
adjusted based on current information.

SERVICES AND SUPPLIES
This category has increased overall due to increases in the Professional and Specialized Services and Professional and Specialized Services – Data Processing accounts.

At Final Budget Professional and Special Services, Office Expense – Postage and Maintenance - Equipment were reduced due to fiscal constraints.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
80036	Internet Payment Kiosk	$15,000	$15,000	***$0***
Total		$15,000	$15,000	***$0***

The Department has requested appropriation be established for internet payment kiosk for FY 2009/10.

At Final Budget the Internet Payment Kiosk was removed due to fiscal constraints.

REVENUE
This category has increased due to estimated increase to Revenue Office revenues based on increased collection activity from new position.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($119,999)	***($3,402)***			***($15,000)***	***($138,401)***	

STATE CONTROLLER
COUNTY BUDGET ACT
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COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	2,932,695	3,129,549	3,630,199	3,630,199	3,449,887
SERVICES & SUPPLIES	402,533	410,078	447,083	447,083	525,746
INTRAFUND & INTERFUND TRANSFERS	0	0	-115,000	-115,000	0
CAPITAL ASSETS	6,569	0	0	0	0
GRAND TOTAL	3,341,797	3,539,627	3,962,282	3,962,282	3,975,633

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 2008-09, approximately 40,000 assessments were reviewed and 21,000 were reduced. As the market continues to deteriorate, the number of Prop 8's continues to increase. It is estimated that approximately 50,000 residential properties will need to be reviewed to make a reasonable determination that enrolled assessed value is in accordance with current laws and statutes. Additionally, multi-family residential, agricultural and commercial properties will also need to be reviewed to determine proper valuations. Continued escalations in assessment appeals are expected.

SALARIES AND EMPLOYEE BENEFITS

	2007/08 APPROVED	2008/09 APPROVED	2009/10 REQUESTED	2009/10 RECOMMENDED
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	***4***
Supervising Appraiser	2	2	2	2

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2007/08 APPROVED	2008/09 APPROVED	2009/10 REQUESTED	2009/10 RECOMMENDED
Supervising Auditor/Appraiser	1	1	1	1
Appraiser I/II/III	10	10	8	8
Assistant Title Technician	2	2	2	2
Title Technician	1	1	1	1
Cadastral Drafting Technician I/II	2	2	2	***1***
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	***6***
TOTAL FULL-TIME & VS	39	39	37	34
Extra Help				
EH Appraiser I/II/III	***0.00***	***0.00***	***0.50***	***0.50***
EH Assessment Clerk III	0.10	0.10	0.10	0.10
TOTAL FTE	0.10	0.10	0.60	0.60
TOTAL BUDGETED/APPROVED	39.10	39.10	37.60	34.60

The following six positions were previously 100% supported by the State Property Tax Administration Grant Program and have been moved into the General Fund effective FY 08/09: 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). 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 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.

For FY2009/10 the department requests to delete two (2) Appraiser I/II/III (Position #4, 12). Extra Help and Extra Help Overtime accounts have increased due to vacant appraiser position which is not expected to be filled in FY 2009/10.

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 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of two (2) Appraiser I/II/III (Position #4, 12), one (1) Auditor/Appraiser I/II/III (Position #25), one (1) Assessment Clerk I/II (Position # 15), and one (1) filled Cadastral Drafting Technician (Position #34) due to fiscal constraints. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category has increased overall due to increased data processing costs.

At Final Budget Special Department Expense – Other increased due pending legal expenses. Transportation and Travel decreased based on current trends.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Operating Transfers In has increased in order to bill administrative costs located in this budget unit to the Recorder's Office.

INTRAFUND AND INTERFUND TRANSFERS (Continued)
At Final Budget Transfers in decreased due to fiscal constraints.

CAPITAL ASSETS
None.

REVENUE
Revenue has decreased due to a decrease in supplemental taxes collected.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($180,312)	*$78,663*		*$115,000*		*$13,351*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	302,057	368,509	451,563	451,563	452,454
SERVICES & SUPPLIES	219,437	253,246	362,026	362,026	311,672
OTHER CHARGES	-751	0	0	0	0
CAPITAL ASSETS	3,111	0	0	0	0
GRAND TOTAL	523,854	621,755	813,589	813,589	764,126

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Tax Collector Clerk I/II	5	5	5	5
Tax Collector Clerk III	1	1	1	1
TOTAL FULL-TIME & VS	6	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	7.60	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.

At Final Budget retirement rates were adjusted based on current information. Appropriation for Overtime – Extra Help was removed due to fiscal constraints. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

None.

At Final Budget appropriation for Professional and Special Services was removed and Professional and Special Services – Legal Services was reduced due to fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category has decreased primarily due to a reduction in bankruptcy fees revenues for 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*
$891	***($50,354)***				***($49,463)***	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	560,378	660,813	813,562	813,562	731,372
SERVICES & SUPPLIES	181,259	172,217	295,830	295,830	295,583
OTHER CHARGES	-204	0	0	0	0
CAPITAL ASSETS	3,111	0	0	0	0
GRAND TOTAL	744,544	833,030	1,109,392	1,109,392	1,026,955

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 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	0	0
Fiscal Manager	0	0	1	***0***
Accounting Technician	2	2	1	1
Accountant I/II	1	1	1	1
TOTAL FULL-TIME & VS	6	6	6	5
TOTAL BUDGETED/APPROVED	6.00	6.00	6.00	5.00

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

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.

On November 4, 2008 the department added one (1) Fiscal Manager and deleted 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 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one filled (1) Fiscal Manager (Position #8). Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category decreased overall due to a lower estimation for data processing charges and a lower request for overnight travel as compared to the prior year.

At Final Budget Insurance – General Liability was reduced due to deleted position.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE
None.

FINAL BUDGET ADJUSTMENTS (adjustments described prior)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($82,190)	*($247)*				*($82,437)*	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	1,340,982	1,387,889	1,569,966	1,569,966	1,558,933
SERVICES & SUPPLIES	1,795,132	1,785,404	2,071,985	2,071,985	1,944,956
OTHER CHARGES	-1,480	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-1,549,185	-1,405,624	-1,426,981	-1,426,981	-1,384,981
CAPITAL ASSETS	0	8,700	30,000	30,000	30,000
GRAND TOTAL	1,585,449	1,776,369	2,244,970	2,244,970	2,148,908

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Assistant Director–Administrative Services - Support Services	1	1	1	***0***
Purchasing Manager	0	0	0	***1***
Procurement Specialist I/II	2	2	2	2
Accounting Technician	1	1	1	1
Office Assistant III	1	1	1	1
Office Assistant I/II	1	1	1	1
Supervising Janitor	1	1	1	1
Lead Janitor	1	1	1	1
Janitor	17	17	17	17
TOTAL FULL-TIME & VS	25	25	25	25
Extra Help				
EH Typist Clerk I	0.00	0.00	0.00	0.00
TOTAL FTE	0.00	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	25.00	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.

Administrative Services is currently reviewing alternatives to address service delivery needs through a departmental reorganization. Recommendations may be forthcoming at final budget.

SALARIES AND EMPLOYEE BENEFITS (Continued)

On August 18, 2009 (Final Budget) the Board of Supervisors approved the reorganization of the department; adding one (1) Purchasing Manager and deleting one (1) Assistant Director Administrative Services-Supportive Services (Position #3). At final budget, this category was decreased in Overtime and Special Pays due to fiscal constraints. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category is decreased overall for Professional and Special Services – Data Processing based on projected rates. Household Expense is increased based on services requested and cost of materials.

At final budget, Household Expense, Office Expense, and Special Department Expense were reduced based on fiscal constraints.

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.

At final budget, Intrafund Transfers In were adjusted to reflect decreased services.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
80034	Surplus Property-Other	$5,000	$5,000	$5,000
80035	Surplus Property-County	25,000	25,000	25,000
Total		$30,000	$30,000	$30,000

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

REVENUE

Revenues are increased in Personnel Services for janitorial charges and Tower Rents based on projected charges and rates.

At final budget, Personnel Services were reduced to reflect decreased billable 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*
($11,033)	*($127,029)*		*42,000*		*($96,062)*	*($42,000)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	1,813,176	2,157,154	2,496,474	2,496,474	2,507,133
SERVICES & SUPPLIES	337,915	321,739	554,325	554,325	446,515
OTHER CHARGES	0	-11	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-377,486	-423,476	-494,706	-494,706	-494,706
CAPITAL ASSETS	16,844	0	0	0	0
GRAND TOTAL	1,790,449	2,055,406	2,556,093	2,556,093	2,458,942

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
County Counsel	1	1	1	1
County Counsel Designee	0	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	5	5	5	5
County Office Supervisor	1	1	1	1
Legal Secretary–Confidential	1	1	1	1
Paralegal	1	0	0	0
Legal Assistant–Confidential	1	2	2	2
TOTAL FULL-TIME & VS	13	13	13	13
Extra Help				
EH Typist Clerk I	0.00	0.00	0.00	0.00
TOTAL FTE	0.00	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	13.00	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.

At Final Budget Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category has decreased overall due to a decrease in anticipated need for contracted legal services.

At final budget Professional and Special Services – Legal Services, Special Department Expense – Periodicals, and Office Expense General were decreased based on budgetary constraints.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
This category increased overall due to an increase in anticipated revenue from services provide to other departments.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$10,659	***($107,810)***				***($97,151)***	***$0***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	1,159,208	1,167,603	1,472,201	1,472,201	1,337,523
SERVICES & SUPPLIES	326,026	265,231	431,791	431,791	433,266
OTHER CHARGES	0	-188	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-51,641	-31,919	-33,000	-33,000	-33,000
GRAND TOTAL	1,433,593	1,400,727	1,870,992	1,870,992	1,737,789

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

In FY 2008/09, Human Resources continued the utilization of technology to expedite and streamline the recruitment process and allied functions. In FY 2009/10 the Human Resources Department will begin the negotiation process with select bargaining units to secure a formal agreement by July 1, 2010.

SALARIES AND EMPLOYEE BENEFITS

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Director of Human Resources	1	1	1	1
Human Resources Manager	1	1	1	1
Human Resources Analyst I/II/III	4	4	4	***3***
Legal Research & Compliance Specialist	0	0	0	0
Personnel Technician I/II	2	2	1	1
County Office Supervisor	1	1	1	1
Human Resources Office Supervisor	0	0	0	0
Payroll Technician-Confidential	1	1	1	1
Support Services Assistant–Confidential	2	2	2	2
Office Assistant I/II-Confidential	1	1	1	1
Typist Clerk I/II-Confidential	0	0	0	0
TOTAL FULL-TIME & VS	13	13	12	11
Extra Help				
EH Office Assistant I/II	0.50	0.50	0.00	0.00
EH Student Intern	0.00	0.00	0.50	0.50
TOTAL FTE	0.50	0.50	0.50	0.50
TOTAL BUDGETED/APPROVED	13.50	13.50	12.50	11.50

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.

For FY2009/10 the department requests to delete one (1) Personnel Technician I/II (Position #16).

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Personnel Technician I/II (Position #16) and one (1) Human Resource Analyst (Position #11). Salaries and Wages – Extra Help was decreased based on budgetary constraints. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category decreased overall due to a decrease in anticipated contractual services and a reduction in the Office Expense – General and Publications and Legal Notices in order to meet a targeted 10% reduction in overall net county costs.

SERVICES AND SUPPLIES (Continued)
At final budget Professional and Special Services – Contractual Agreements was increased for third party administrative services concerning the Employment Development Department.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category has increased overall due to an anticipated lower reimbursement from departments for recruitment services.

CAPITAL ASSETS
None.

REVENUE
At final budget Other Revenue was increased to support contract agreement with third party provider.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($134,678)	*$1,475*				*($133,203)*	*$1,900*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	53,621	60,330	304,101	304,101	304,101
GRAND TOTAL	53,621	60,330	304,101	304,101	304,101

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

B018 (12/98)

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
EEO Diversity Director	1	0	0	0
Secretary I/II-Confidential	1	1	***0***	***0***
TOTAL FULL-TIME & VS	2	1	0	0
TOTAL BUDGETED/APPROVED	2.00	1.00	0.00	0.00

The EEO Diversity Director position was inadvertently left in for 2007/08 Final Budget. This class was deleted on February 13, 2007.

For FY 2009/10 the department requests to delete one (1) Secretary II – Confidential (Position #2) in order to meet a targeted 10% reduction in overall net county costs.

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Secretary II – Confidential (Position #2).

SERVICES AND SUPPLIES

This category increased in the Special Department Expense account for outside investigators and training expenses.

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	307,436	370,188	468,696	468,696	383,435
SERVICES & SUPPLIES	373,266	169,350	440,706	440,706	338,481
INTRAFUND & INTERFUND TRANSFERS	0	0	-8,000	-8,000	-8,000
CAPITAL ASSETS	27,233	0	0	0	25,000
GRAND TOTAL	707,935	539,538	901,402	901,402	738,916

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Deputy Registrar of Voters	1	1	1	***0***
Assistant Registrar of Voters	0	1	1	1
Election Clerk I/II/III	4	4	4	4
TOTAL FULL-TIME & V/S	5	6	6	5
Extra Help				
EH Election Clerk I	0.30	0.30	0.30	0.30
TOTAL FTE	0.30	0.30	0.30	0.30
TOTAL BUDGETED/APPROVED	5.30	6.30	6.30	5.30

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

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.

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, effective January 5, 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 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Deputy Registrar of Voter (Position #14). Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category increased overall due to increases in data processing, postage, and equipment maintenance costs based on trends.

At final budget Rents and Leases – Equipment, General Office Expense, and Special Department expense – Election Expense were decreased based on budgetary constraints. Professional and Special Services for estimated legal costs pertaining to Section 5 of Federal Voting Rights Act was moved from Budget Unit 14200. Appropriation was moved from Special Department Expense – Software to Capital Assets for the purchase of a campaign documents processing system.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
80057 Campaign Docs	$0	$0	***$25,000***
Total	$0	$0	***$25,000***

At Final Budget appropriation was moved from Special Department Expense – Software to Capital Assets for the purchase of a campaign documents processing system.

REVENUE
Revenue decreased due to special election reimbursement moved to BU 14200.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($85,261)	*($102,225)*			*$25,000*	*($162,486)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - ELECTIONS

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	78,507	58,295	111,351	111,351	111,351
SERVICES & SUPPLIES	832,409	637,555	757,814	757,814	557,814
CAPITAL ASSETS	0	0	0	0	45,000
GRAND TOTAL	910,916	695,850	869,165	869,165	714,165

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

B018 (12/98)

ELECTIONS

Budget Unit 14200

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

SALARIES AND EMPLOYEE BENEFITS

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Extra Help				
EH Special Projects Coordinator	0.00	0.00	0.00	0.00
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.

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, effective January 5, 2009.

This category has increased overall due to a higher appropriation request for Extra Help.

SERVICES AND SUPPLIES

This category has increased overall due to an appropriation increase for rental space of election equipment that was not previously budgeted for.

At final budget appropriation for Professional and Special Services was moved to Budget Unit 14000.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
80050 Voter Signature Recognition System	$0	$0	***$45,000***
Total	$0	$0	***$45,000***

At Final Budget appropriation was added for a voter signature recognition system.

REVENUE

Revenue increased for reimbursement of special elections previously budgeted for in BU 14000.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($200,000)			*$45,000*	*($155,000)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	1,148,975	1,157,355	1,330,693	1,330,693	1,336,100
SERVICES & SUPPLIES	2,836,489	3,444,272	3,954,796	3,954,796	3,840,088
INTRAFUND & INTERFUND TRANSFERS	-2,187,880	-2,264,267	-3,029,152	-3,029,152	-3,029,152
CAPITAL ASSETS	0	0	21,000	21,000	21,000
GRAND TOTAL	1,797,584	2,337,360	2,277,337	2,277,337	2,168,036

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

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Building Services Manager	1	1	1	1
HVAC Supervisor	1	1	1	1
Plant Mechanical Technician Supervisor	0	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	2	2	2	2
Plant Mechanical Technician I/II	0	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	1	1	1	1
Typist Clerk III	0	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 adjustments, workers compensation adjustments, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

At final budget, Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES
This category is increased overall for Maintenance-Structure, Improvements and Grounds based on scheduled projects, Utilities and Transportation and Travel-County Vehicle based on projected usage.

At final budget, Maintenance – Structure, Improvement & Grounds, Maintenance – Structure, Improvement & Grounds – Mechanical, Maintenance – Structure, Improvement & Grounds – Painting, and Transportation and Travel – County Vehicle were reduced based on fiscal constraints.

OTHER CHARGES
None.

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

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
80037 2 Gate Operators	$21,000	$21,000	$21,000
Total	$21,000	$21,000	$21,000

CAPITAL ASSETS(Continued)
The 2 Gate Operators are requested to replace the current mechanisms that are beyond their useful life and not economical to repair.

REVENUE
This category is decreased overall based on charges being reformulated in 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***
$5,407	*($114,708)*				*($109,301)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	44,268	45,596	80,000	80,000	80,000
SERVICES & SUPPLIES	16,294	1,750	6,150	6,150	6,150
OTHER CHARGES	0	0	50	50	50
GRAND TOTAL	60,562	47,346	86,200	86,200	86,200

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 increased due to additional retirees qualifying.

SERVICES AND SUPPLIES

None.

CAPITAL ASSETS

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	24,864	98,357	0	0	0
CAPITAL ASSETS	542,672	39,910	0	0	0
GRAND TOTAL	567,536	138,267	0	0	0

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

B018 (12/98)

CAPITAL PROJECTS – COURTS BUILDING RESTORATION

BUDGET UNIT 16900

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

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	127,050	75,000	3,200,000	3,200,000	2,200,000
OTHER CHARGES	275,000	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-31,936	0	0	0	0
CAPITAL ASSETS	1,311,963	1,797,141	6,975,000	6,975,000	1,718,000
GRAND TOTAL	1,682,077	1,872,141	10,175,000	10,175,000	3,918,000

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	5,000,000	5,000,000	0
87011	Martin Luther King Cleanup	450,000	450,000	450,000
87026	Countywide Radio Communications	750,000	750,000	250,000
87059	County Backflow Preventers	0	0	243,000
87912	Community and Veterans Hall	275,000	275,000	275,000
TOTAL		$6,975,000	$6,975,000	$1,718,000

Structures and Improvements have been programmed for emergency projects not listed in FY 2009/10. Appropriations are established for Long Term Facilities, cleanup for DPW site located on Martin Luther King, Countywide Radio Communications and ongoing Community and Veterans Hall projects.

At final budget, capital assets #87005 Long Term Facilities and #87026 Countywide Radio Communications were reduced based on fiscal constraints. Capital asset #87059 County Backflow Preventers were added to bring county buildings into compliance with current statutes.

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*
	($1,000,000)			*($5,257,000)*	*($6,257,000)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
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COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	2,552	0	0	0	0
SERVICES & SUPPLIES	28,483	28,658	0	0	2,500
OTHER CHARGES	145,195	255,279	364,542	364,542	226,078
INTRAFUND & INTERFUND TRANSFERS	0	58,594	135,458	135,458	96,422
CAPITAL ASSETS	0	2,841	0	0	0
GRAND TOTAL	176,230	345,372	500,000	500,000	325,000

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Administrative Assistant (At-Will)	2	0	0	0
TOTAL FULL-TIME & VS	2	0	0	0
TOTAL BUDGETED/APPROVED	2.00	0.00	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.

At final budget, Maintenance - Structure, Improvements and Grounds were increased for services to the Le Grand Community Center.

OTHER CHARGES

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

At final budget, Contributions to Other Agencies were decreased due to fiscal constraints.

INTRAFUND AND INTERFUND TRANSFERS

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

At final budget, Interfunds Transfer Out were adjusted due to fiscal constraints.

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*
	$2,500	*($138,464)*	*($39,036)*		*($175,000)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
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COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
INTRAFUND & INTERFUND TRANSFERS	0	100,000	0	0	0
CAPITAL ASSETS	325,168	67,374	0	0	694,831
GRAND TOTAL	325,168	167,374	0	0	694,831

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

	REQUESTED	RECOMMENDED	APPROVED
87939 Correctional Facility	$0	$0	$694,831
Total	$0	$0	$694,831

At final budget, appropriations were budgeted in capital asset #87939 Correctional Facility based on funds to be received for In-Custody Drug Treatment Program.

REVENUE

None.

At final budget, State – Other was increased for funds to be received from In-Custody Drug Treatment 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*
				$694,831	***$694,831***	***$694,831***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
CAPITAL ASSETS	341,187	2,781,630	0	0	0
GRAND TOTAL	341,187	2,781,630	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

None.

At final budget, Operating Transfers In were increased to support encumbrance to be used in the 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*
					$0	***$180,932***

STATE CONTROLLER
COUNTY BUDGET ACT
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COUNTY OF MERCED

STATE OF CALIFORNIA
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COUNTY BUDGET FORM
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FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
CAPITAL ASSETS	761,921	80,730	0	0	0
GRAND TOTAL	761,921	80,730	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

None.

At final budget, Courts Construction Assessments were increased to support encumbrance 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	***$103,533***

STATE CONTROLLER
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COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
CAPITAL ASSETS	21,894	0	0	0	0
GRAND TOTAL	21,894	0	0	0	0

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

B018 (12/98)

CAPITAL PROJECTS - FIRE FACILITIES

BUDGET UNIT 17500

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

EXECUTIVE'S COMMENT

In September 2001 the Board directed the Fire Chief to return with proposals for a new fire station and the relocation of the main fire facility that would include the equipment shop and main dispatch facility. In FY 2002/03 an appropriation was approved for the Schematic Design and Design Development Phase of a new fire station. From FY 2003/04 through FY 2005/06, discussions continued for a new fire facility between Public Works and Fire. And, on December 21, 2005 groundbreaking began on the new facility at Highway 140 & Gurr Road. The 3,662 square foot facility was completed in spring 2007. The new station provides coverage for the Franklin/Beachwood/McSwain area.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
CAPITAL ASSETS	1,905	0	0	0	0
GRAND TOTAL	1,905	0	0	0	0

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

B018 (12/98)

CAPITAL PROJECT - JUVENILE JUSTICE CORRECTIONAL FACILITY

BUDGET UNIT 17800

This budget unit was established in FY 1999/2000 specifically for construction of the new Juvenile Justice Correctional Facility. In February 2000, the Board approved a budget transfer appropriating $1.2 million for the completion of preliminary schematic design work and the development of construction documents for Phase-1 of this project.

On January 23, 2002 the Board authorized bids to be received for the construction of the Juvenile Justice Correctional Facility. On May 14, 2002 the Board authorized the financing of the project through the issuance of Certificate of Participation Bonds. On June 18, 2002 the Board awarded the construction of the facility beginning in the summer of 2002. Construction was completed in April 2004 with the final phase occupancy in October 2006. This budget unit continues to be used for major capital projects related to the Juvenile Justice Facility.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
CAPITAL ASSETS	2,518,591	5,422,679	0	0	0
GRAND TOTAL	2,518,591	5,422,679	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
None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
OTHER CHARGES	65,332	50,878	307,000	307,000	232,000
GRAND TOTAL	65,332	50,878	307,000	307,000	232,000

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
None.

At final budget Contribution to other Agencies was reduced based on budgetary constraints.

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*
		($75,000)			*($75,000)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	469,439	463,892	537,062	537,062	415,920
SERVICES & SUPPLIES	580,421	1,049,395	579,156	579,156	567,506
OTHER CHARGES	0	0	6,000	6,000	6,500
INTRAFUND & INTERFUND TRANSFERS	5,288	5,387	5,489	5,489	5,489
CAPITAL ASSETS	382	239	155,000	155,000	155,000
GRAND TOTAL	1,055,530	1,518,913	1,282,707	1,282,707	1,150,415

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

MERCED COUNTY SPRING FAIR

BUDGET UNIT 18100

The Merced County Fair became a County department in l981 when the Board adopted Ordinance No. 1039. The Fair is held annually during the first week of May as a Countywide educational, cultural, and recreational event. During the interim period between fairs, the buildings and grounds are rented to various groups and individuals for social, educational, and recreational activities.

SALARIES AND EMPLOYEE BENEFITS

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 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	***0***
Spring Fair Groundskeeper VS	2	2	2	***1***
TOTAL FULL-TIME & VS	5	5	5	3
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	4.42	4.42	4.42	4.42
TOTAL BUDGETED/APPROVED	9.42	9.42	9.42	7.42

*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.

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion one (1) Spring Fair Program Assistant VS (Position #9) and one (1) Spring Fair Groundskeeper VS (Position #8) due to fiscal constraints. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category has decreased in Rent and Leases – Equipment and Special Department Expense based on trends.

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
None.

STATE CONTROLLER
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COUNTY OF MERCED

STATE OF CALIFORNIA
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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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	808,911	1,033,447	973,719	973,719	977,939
SERVICES & SUPPLIES	243,244	386,898	264,548	264,548	336,330
GRAND TOTAL	1,052,155	1,420,345	1,238,267	1,238,267	1,314,269

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

B018 (12/98)

COMMERCE, AVIATION AND ECONOMIC DEVELOPMENT

BUDGET UNIT 18200

The Department of Commerce, Aviation and Economic Development (CAED) was established in 1997 to develop and manage economic enhancement initiatives including development projects, entrepreneurial training, business outreach, business financing programs, and an array of other activities to stimulate overall economic progress in the County. Strategies have been implemented for start-up, retention, and expansion of businesses and industries in the County and to provide support and services required for maintaining an ongoing analysis of the County's economies and trends for use in developing a stronger economic base. Additionally, grants are applied for on an ongoing basis to continue promoting business and economic growth within Merced County. The department assumed responsibility for Castle Airport Aviation and Development Center; and the County Redevelopment Agency program in 2004.

EXECUTIVE COMMENT

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

SALARIES AND EMPLOYEE BENEFITS

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Director Commerce, Aviation & Economic Development	1	1	1	1
Director Commerce, Aviation & Economic Development Designee	0	1	0	0
Assistant Director of Commerce, Aviation and Economic Development	1	1	1	1
Business Operations Manager	1	1	1	1
Staff Services Analyst I/II	1	0	0	0
Staff Fiscal Analyst	0	1	1	1
Marketing and Business Retention Director	1	1	1	1
Accountant II	1	1	1	1
Secretary II	1	1	1	1
Office Assistant III	1	1	1	1
TOTAL FULL-TIME & VS	8	9	8	8
Contract Employees				
CC Loan Officer	1.00	1.00	1.00	1.00
TOTAL CONTRACT EMPLOYEES	1.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	9.00	10.00	9.00	9.00

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 Staff Fiscal Analyst approved in FY 2007/08 was inadvertently listed as a Staff Services Analyst 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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

At final budget, Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES
This category is decreased overall through most line items based on fiscal constraints. Professional and Special Services - Data Processing are increased based on rates from Information Systems.

At final budget, Special Department Expense – Program Income Loans were increased in support of Revolving Loan Fund Program.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
This category is decreased overall for Interest based on amount to be received from dairy loans.

At final budget, Federal Other was increased to support Revolving Loan Fund program.

POLICY IMPLICATIONS
The County of Merced has retained the professional services of the Merced County Economic Development Corporation (MCEDCO) since March of 1995 to complement the economic development activities performed by the Department of Commerce, Aviation and Economic Development (CAED). CAED has been involved in the following areas: Business Contacts, Business Outreach and Retention, Marketing Services, Business Technical Assistance, Information Forums, Grants and Philanthropic Funding. MCEDCO has performed similar services however MCEDCO's focus tends to concentrate more towards individual communities rather than the County as a whole.

Due to the current fiscal climate and duplication of services and activities performed by the vendor, staff requests the cancellation of contractual services with MCEDCO

At final budget the Board of Supervisors directed staff to negotiate a contract with MCEDCO and return to the Board at a later date.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$4,220	*$71,782*				*$76,002*	*$80,000*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	53,216	71,410	0	0	0
GRAND TOTAL	53,216	71,410	0	0	0

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

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	6,136	13,122	46,544	46,544	46,544
INTRAFUND & INTERFUND TRANSFERS	0	0	12,500	12,500	12,500
CAPITAL ASSETS	32,954	404,375	700,000	700,000	700,000
GRAND TOTAL	39,090	417,497	759,044	759,044	759,044

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

B018 (12/98)

MERCED COUNTY REDEVELOPMENT AGENCY

BUDGET UNIT 18500

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

EXECUTIVE'S COMMENT

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
88038	Backflow Preventers/Meters Phs 3	$700,000	$700,000	$700,000
	Total	$700,000	$700,000	$700,000

The request for Backflow Preventer funds is to complete project at Castle.

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	505,854	553,746	796,636	796,636	706,228
SERVICES & SUPPLIES	413,407	450,676	508,366	508,366	529,187
GRAND TOTAL	919,261	1,004,422	1,305,002	1,305,002	1,235,415

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 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	***2***
Insurance Claims Assistant	1	1	1	1
TOTAL FULL-TIME & VS	7	7	7	6
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	6.40	6.40

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.

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) vacant Insurance and Benefits Technician I/II (Position #2). At this time Salaries and Wages – Extra Help was reduced due to fiscal constraints. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category decreased overall due to estimated insurance decreases in Building and Contents Insurance.

At final budget appropriations were increased for Insurance – Buildings and Content based on a higher than anticipated rate increase and Professional and Special Services for services to be provided to Castle concerning property damages.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

At final budget Other Revenue – Insurance Proceeds was increased to support the appropriation for Castle 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*
($90,408)	*($20,821)*				*($69,587)*	*$13,995*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	559,423	683,116	780,333	780,333	783,543
SERVICES & SUPPLIES	718,980	493,338	3,986,627	3,986,627	3,986,627
OTHER CHARGES	0	-2,751	0	0	0
GRAND TOTAL	1,278,403	1,173,703	4,766,960	4,766,960	4,770,170

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Retirement Plan Administrator	1	1	1	1
Retirement Officer	1	1	1	1
Retirement Benefits Specialist I/II	1	1	1	***2***
Accountant I/II	1	1	1	1
Retirement Accounting Analyst	1	0	0	0
Fiscal Supervisor	0	1	1	1
Account Clerk III	1	1	1	1
Office Assistant III	1	1	1	***0***
TOTAL FULL-TIME & VS	7	7	7	7
Extra Help				
EH Typist Clerk II	0.50	0.50	0.50	***0.00***
EH Special Projects Coordinator	0.25	0.25	0.25	***0.00***
EH Insurance Claims Specialist I	***0.00***	***0.00***	***0.00***	***0.40***
TOTAL FTE	0.75	0.75	0.75	0.40
TOTAL BUDGETED/APPROVED	7.75	7.75	7.75	7.40

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.

On August 18, 2009 (Final Budget) the Board of Supervisors approved the change of one (1) Account Clerk III (Position # 4) to Retirement Benefits Specialist I/II. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category increased due to increases in estimated data processing charges, Professional and Special Services-Administrative Services, and Special Department Expense – Software base on anticipated future need. These increases are partially offset by decreases in Professional and Special Services – Actuarial Service and Insurance Other based on current expenditures.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

REVENUE

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

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$3,210					***$3,210***	***$3,210***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
INTRAFUND & INTERFUND TRANSFERS	239,027	1,440,369	550,000	550,000	550,000
GRAND TOTAL	239,027	1,440,369	550,000	550,000	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 2005/06	Final 2006/07	Final 2007/08	Final 2008/09	Final 2009/10
Castle Enterprise Fund–Improvements	$0	$0	$2,000,000	$0	$0
Castle Enterprise Fund–Cash Match	0	0	0	0	0
Fire Fund–Operations	500,000	500,000	0	0	0
Fire Fund–Castle Fire Station	476,000	476,000	476,000	0	0
Road Fund–Santa Nella Impact*	0	0	0	0	0
Road Fund–Work Program/Operations	150,000	200,000	200,000	200,000	200,000
Long Term Facilities Development	1,500,000	0	0	0	0
Castle Enterprise Fund-Sewer Capacity Study	0	250,000	0	0	0
Capital Project-Court Building Restoration	0	250,000	0	0	0
Capital Project-Animal Control Facility	0	5,000,000	0	0	0
Capital Project-Correctional Facility	0	1,000,000	0	0	0
Non-Tort Settlements	0	0	350,000	350,000	350,000
Total	$2,626,000	$7,676,000	$3,026,000	$550,000	$550,000

* 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.
- Due to fiscal constraints this budget unit's funding is maintained at FY 2008/09 levels.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category includes Operating Transfer Out to support the Road Fund and General Liability Fund and is budgeted at fiscal year 2008/09 level.

CAPITAL ASSETS
None.

REVENUE
None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	1,690,825	1,790,678	2,163,916	2,163,916	1,923,480
SERVICES & SUPPLIES	156,826	152,658	387,631	387,631	356,380
INTRAFUND & INTERFUND TRANSFERS	-418,567	-533,369	-492,000	-492,000	-492,000
CAPITAL ASSETS	7,431	0	0	0	0
GRAND TOTAL	1,436,515	1,409,967	2,059,547	2,059,547	1,787,860

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

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 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	2	2	2	2
Fiscal Services Supervisor	0	0	0	0
Accounting Technician	3	3	3	***1***
Account Clerk III	2	2	2	2
Account Clerk I/II	1	1	1	1
Office Assistant III	1	1	1	1
Typist Clerk III	0	0	0	0
County Office Supervisor	1	1	1	1
Administrative Supervisor-Public Works	0	0	0	0
Engineering Associate I/II/III	1	1	1	***0***
TOTAL FULL-TIME & VS	18	18	18	15
Extra Help				
Office Assistant III	0.61	0.61	0.61	0.61
TOTAL FTE	0.61	0.61	0.61	0.61
TOTAL BUDGETED/APPROVED	18.61	18.61	18.61	15.61

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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of two (2) Accounting Technician (Position #6, 7) and one (1) Engineering Associate I/II/III (Position #26) positions. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category is increased overall based on Professional and Special Services for services involving University Community Plan. Professional and Special Services – Administrative Services are increased for staff time provided and Professional and Special Services – Data Processing are increased for charges provided by Information Services.

At final budget, Professional and Special Services, Professional and Special Services – Data Processing, and Office

SERVICES AND SUPPLIES (Continued)
Expense General was decreased based on fiscal constraints.

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 projected services 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*
($240,436)	*($31,251)*				*($271,687)*	*$0*

PUBLIC PROTECTION FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	2,000	0	410,000	410,000	410,000
OTHER CHARGES	1,795,215	1,776,553	2,000,000	2,000,000	2,000,000
CAPITAL ASSETS	1,151	338,954	0	0	0
GRAND TOTAL	1,798,366	2,115,507	2,410,000	2,410,000	2,410,000

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

COUNTY COURT OPERATION

BUDGET UNIT 20000

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

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	6,775,348	7,263,125	8,116,207	8,116,207	8,149,157
SERVICES & SUPPLIES	1,606,017	1,591,781	1,557,829	1,557,829	1,573,121
OTHER CHARGES	0	-15	0	0	0
CAPITAL ASSETS	16,943	6,971	0	0	0
GRAND TOTAL	8,398,308	8,861,862	9,674,036	9,674,036	9,722,278

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

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Director of Child Support Services	1	1	1	1
Director of Child Support Services Designee	0	0	1	1
Assistant Director Child Support Services	1	1	1	1
Deputy Director for State & Federal Projects	1	1	1	1
Child Support Program Manager	3	2	1	1
Staff Resources Manager	1	1	0	0
Staff Services Analyst I/II	5	5	5	5
Supervising Child Support Specialist	6	6	5	5
Child Support Specialist III	8	8	6	6
Child Support Specialist I/II	49	49	42	42
Child Support Assistant I/II	17	17	15	15
Chief Child Support Attorney	1	1	1	1
Child Support Attorney I/II/III/IV	3	3	2	2
Child Support Investigator I/II	1	1	1	1
Child Support Legal Assistant	1	1	1	1
Legal Secretary	0	0	0	0
Legal Clerk I/II	2	2	2	2
Automation Systems Analyst I/II	1	1	1	1
Child Support Automation Analyst I/II	0	0	0	0
Child Support Fiscal Manager	1	1	1	1
Secretary III	1	1	1	1
Child Support Secretary III	0	0	0	0
Accounting Technician	1	1	1	1
Office Assistant I/II	9	9	9	9
FULL-TIME & VS	113	112	98	98
Extra Help				
EH Child Support Specialist	0.00	0.00	0.00	0.00
EH Child Support Investigator I/II	2.00	2.00	2.00	***1.00***
EH Child Support Attorney	1.00	1.00	1.00	1.00
TOTAL FTE	3.00	3.00	3.00	2.00
TOTAL BUDGETED/APPROVED	116.00	115.00	101.00	100.00

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.

For FY 2009/10 the department requests to add one (1) Director of Child Support Services Designee for 9 pay periods and delete the following positions: two (2) Child Support Assistant II (Position #76, 114), seven (7) Child Support Specialist II (Position #5, 13, 19, 57, 92, 94, 132), two (2) Child Support Specialist III (Position #78, 86),

SALARIES AND EMPLOYEE BENEFITS (Continued)
one (1) Supervising Child Support Specialist (Position #6), one (1) Child Support Program Manager (Position #128), one (1) Staff Resource Manager (Position #152), one (1) Child Support Attorney IV (Position #83). ***On August 18, 2009 (Final Budget) the Board of Supervisors approved the requested action.***

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 Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information..

SERVICES AND SUPPLIES
This category was decreased in order to balance budget unit to the anticipate reduction in Federal and State revenue.

At final budget Professional and Special Services – Legal Services increased to match agreements, Professional and Special Services – Other County Department increased due to additional anticipated programming costs, and Transportation and Travel – County Vehicle decreased due to rate adjustments.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Federal and State revenue have decreased based on anticipated funding reductions. This category may be adjusted once final notification is received from the State.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$32,950	*$15,292*				*$48,242*	*($5,856)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	21,458	37,744	25,000	25,000	25,000
GRAND TOTAL	21,458	37,744	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

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	8,200,412	9,353,286	10,540,737	10,540,737	10,182,990
SERVICES & SUPPLIES	1,707,706	1,872,040	2,014,861	2,014,861	2,073,018
OTHER CHARGES	-2,194	-4,159	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-1,061,650	-718,932	-596,988	-596,988	-596,988
CAPITAL ASSETS	38,775	63,851	0	0	0
GRAND TOTAL	8,883,049	10,566,086	11,958,610	11,958,610	11,659,020

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

B018 (12/98)

DISTRICT ATTORNEY

BUDGET UNIT 20400

The Office of the District Attorney was established by the Constitution of the State of California, Government Code Section 26500, to provide prosecution and enforcement services in adult and juvenile criminal matters. The mission of the Merced County District Attorney's Office is to seek justice by ensuring that victims' rights and the public's safety receive top priority through the fair, equal, vigorous, and efficient enforcement of the criminal laws. The District Attorney's Office works with every component of the criminal justice system and the community to protect the innocent, to convict and appropriately punish the guilty, and to protect the rights of victims and witnesses.

The general criminal division of the District Attorney's office conducts prosecutions for all public offenses, files complaints and petitions in adult and juvenile criminal matters, and assists the Grand Jury. The primary objective of the District Attorney's Office is to obtain just convictions for criminal conduct occurring in Merced County. The Victim/Witness Program provides support and advocacy services for victims of violent crimes. Through interdepartmental agreements/contracts, the District Attorney's Office provides investigation and prosecution of Welfare Fraud, Medical Assistance Program Fraud and fraudulent applications for the Housing Authority. Other specialized prosecution programs include Anti-Drug Abuse Enforcement; Insurance Fraud; Consumer Fraud; Environmental Protection; enforcement of court ordered child custody and visitation; and the vertical prosecution of career criminals, rural crimes, statutory rape, and gang violence.

The District Attorney is the Public Administrator for the County. This function is currently carried out through an interdepartmental agreement with the Human Services Agency.

SALARIES AND EMPLOYEE BENEFITS

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 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	25	25	25	25
Chief District Attorney Investigator	1	1	1	1
Supervising District Attorney Investigator	1	1	1	1
District Attorney Investigator I/II	7	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	1	1	1	1
Legal Assistant-Confidential	1	1	1	1
Legal Assistant	1	2	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
Automation Systems Analyst I/II	1	1	1	1
Paralegal	3	3	3	3
Victim Witness Program Coordinator	1	1	1	1
Victim Witness Advocate	3	3	3	***2***
Secretary III	1	1	1	1
Legal Secretary	9	9	9	9
Legal Process Clerk I/II	6	6	6	6
Office Assistant III	4	5	4	4
Account Clerk III	0	0	1	***0***
Accounting Technician	2	1	0	0
Staff Fiscal Analyst	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
County Office Supervisor	0	0	0	0
TOTAL FULL-TIME & VS	83	84	83	81
Extra Help				
EH Investigator	0.50	0.50	0.50	0.50
EH Investigative Assistant	0.50	0.50	0.50	0.50
EH Legal Clerk	0.50	0.50	0.50	0.50
EH Typist Clerk III	0.50	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	3.00	3.00	3.00	3.00
TOTAL BUDGETED/APPROVED	86.00	87.00	86.00	83.00

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).

On November 4, 2008 the department was approved to add one (1) Account Clerk III, delete one (1) Accounting Technician (position# 69), and delete one (1) Office Assistant III (position #115).

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 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Account Clerk III (Position #117) and one (1) Victim Witness Advocate (Position #109) due to fiscal constraints.

Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category increased overall due to Professional & Special Services – Sobriety Tests, Data Processing, Jury & Witness Expense – General, Rents and Leases – Structures, Improvements, and Grounds, and the budgeted cost of Utilities. To offset increases decreases were made to Special Department Expense – Special Fund, Transportation and Travel – In State Overnight, and Professional and Special Services – Contractual Agreement.

At Final Budget Professional and Special Services – Contractual Agreements was increased for Anti-Drug related services. Communications – Internal Services and Jury& Witness Expense – General, and Transportation & Travel were decreased based on more current estimates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers In and Intrafund Transfers Out reflect personnel costs from interdepartmental agreements and grant awards through the Office of Emergency Services and the California Department of Justice.

CAPITAL ASSETS

None.

REVENUE

This category is decreased overall for State Aid – Public Safety, State Aid – Child Development, and State Mandated Costs based on current estimates.

At final budget, State Aid – Public Safety Service was reduced based on current receipts and economic trends. State OES/OCJP Grant Funds and Federal Other were increased for Victim Witness and Federal Stimulus 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*
($357,747)	*$58,157*	*$0*	*$0*	*$0*	*($299,590)*	*$16,607*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	2,610,640	2,928,736	3,458,211	3,458,211	3,337,274
SERVICES & SUPPLIES	486,164	498,394	568,604	568,604	526,769
CAPITAL ASSETS	0	8,607	0	0	0
GRAND TOTAL	3,096,804	3,435,737	4,026,815	4,026,815	3,864,043

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
County Public Defender	1	1	1	1
County Public Defender Designee	1	1	0	0
Chief Deputy Public Defender	1	1	2	2
Supervising Deputy Public Defender	1	1	0	0
Deputy Public Defender I/II/III/IV	14	14	14	14
County Office Supervisor	1	1	1	1
Public Defender Office Supervisor	0	0	0	0
Legal Process Clerk I/II	3	3	3	3
Legal Process Clerk I/II VS	1	1	1	1
Legal Assistant	1	1	1	***0***
Office Assistant I/II VS	1	1	1	***0***
Typist Clerk I/II VS	0	0	0	0
TOTAL FULL-TIME & VS	25	25	24	22
Extra Help				
EH Public Defender	0.00	0.00	1.25	***0.00***
EH Interviewer	1.00	1.00	1.50	***1.00***
EH Legal Clerk I	0.50	0.50	0.50	0.50
TOTAL FTE	1.50	1.50	3.25	1.50
TOTAL BUDGETED/APPROVED	26.50	26.50	27.25	23.50

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.

On November 4, 2008 the department was approved to delete (1) Supervising Deputy Public Defender (position # 18) and add one (1) Chief Deputy Public Defender. Extra Help appropriation was increased to add additional hours for EH Public Defender and Interviewer.

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 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one vacant (1) Legal Assistant (Position #25) and one (1) vacant Office Assistant I/II VS (Position #22) due to fiscal constraints. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category increased overall due to increased data processing charges and an anticipated increase in investigator costs.

At final budget the following line items were reduced to meet target reductions based on budgetary constraints: Professional and Special Services – Medical Exams; Special Department Expense – Other; Professional and Special Services – Juvenile Traffic; Jury and Witness Expense – General; and Maintenance and Equipment.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Revenue has decreased due to an anticipated decrease in Prop. 172 revenues.

At final budget State Aid – Public Safety was reduced based on current revenue and receipts.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($120,937)	*($41,835)*				*($162,772)*	*($71,363)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	54,598	61,752	75,000	75,000	67,500
GRAND TOTAL	54,598	61,752	75,000	75,000	67,500

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

None.

At final budget Professional and Special Services – Data Processing was decreased based on budgetary constraints.

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*
	($7,500)				*($7,500)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	123,335	135,829	143,752	143,752	144,385
SERVICES & SUPPLIES	1,798,157	1,909,295	2,045,406	2,045,406	1,950,406
OTHER CHARGES	-1,083	0	0	0	0
GRAND TOTAL	1,920,409	2,045,124	2,189,158	2,189,158	2,094,791

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 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.

At Final Budget Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category has decreased overall due to a decrease in anticipated service levels relating to contracted attorneys and related costs.

At final budget Professional and Special Services – Special Services and Professional and Special Services – Court Appointed Attorney were reduced based on fiscal constraints.

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*
$633	***($95,000)***				***($94,367)***	***$0***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	1,710,759	2,167,155	2,367,636	2,367,636	2,367,734
SERVICES & SUPPLIES	71,072	55,722	94,731	94,731	94,633
GRAND TOTAL	1,781,831	2,222,877	2,462,367	2,462,367	2,462,367

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

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Sheriff-Court Security				
Sheriff Senior Sergeant/Sheriff Sergeant	1	1	1	1
Deputy Sheriff I/II	18	18	18	18
TOTAL FULL-TIME & VS	19	19	19	19
Extra Help				
EH Deputy Sheriff I/II	5.40	5.00	5.00	5.00
EH Sheriff Security Attendant	1.00	1.00	1.00	1.00
TOTAL FTE	6.40	6.00	6.00	6.00
TOTAL BUDGETED/APPROVED	25.40	25.00	25.00	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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

At final budget, Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information. Salaries and Wages – Extra Help were decreased based on fiscal constraints.

SERVICES AND SUPPLIES

This category is increased overall for Communications – Internal Services, Transportation and Travel – County Vehicle, and Transportation and Travel based on projected usage and rates.

At final budget, General Liability is reduced based on reduction in Extra Help.

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.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$98	***($98)***				***$0***	***$0***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	14,086,043	15,003,431	16,953,244	16,953,244	16,170,254
SERVICES & SUPPLIES	3,909,797	3,948,137	4,534,150	4,534,150	4,273,109
OTHER CHARGES	0	30,000	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-330,890	-149,186	-235,499	-235,499	-235,499
CAPITAL ASSETS	963,538	675,366	0	0	0
GRAND TOTAL	18,628,488	19,507,748	21,251,895	21,251,895	20,207,864

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Sheriff Coroner	1	1	1	1
Undersheriff of Merced County	1	1	1	1
Commander-Operations	3	3	3	***0***
Commander-Operations (At-Will)	0	0	1	***3***
Sheriff Senior Sergeant/Sheriff Sergeant	13	13	14	14
Deputy Sheriff/Coroner I/II	80	80	81	81
Identification Technician I/II	1	1	1	***0***
Supervising Sheriff Dispatcher	1	1	1	1
Sheriff Dispatcher I/II	11	11	11	***9***
Sheriff Administrative Services Assistant	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Accounting Technician	2	2	2	2
Account Clerk III	1	1	1	***0***
Legal Transcriptionist I/II	0	0	0	0
Detective Clerical Assistant	1	1	1	1
Administrative Supervisor	2	2	2	***1***
Sheriff Administrative Supervisor	0	0	0	0
Sheriff Community Service Technician III	1	1	1	1
Sheriff Community Service Technician I/II	10	10	11	10
Sheriff Cadet (Revenue Funded)	2	2	0	0
TOTAL FULL-TIME & VS	131	131	133	126
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	167.00	167.00	169.00	162.00

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.

On November 4, 2008 the department was approved to add Commander-(at will), delete two Deputy Sheriffs, positions #150 and #151 and add one (1) Deputy Sheriff/Coroner was added for Turlock Irrigation District contract. Three Deputies positions #27, #116, and #135 were shifted to General Fund supported positions due to decreases in grant funding and fiscal constraints.

On December 16, 2008 the department was approved to add one (1) Sheriff Sergeant/Sheriff Senior Sergeant for oversight of the AGSTAR team and one (1) Sheriff Community Service Technician I/II.

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of two (2) Sheriff Dispatcher I/II (Position # 58, 104), one (1) Commander (Position #141), one (1) Administration Supervisor (Position #120), one (1) Account Clerk III (Position #121), one (1) Community Service Technician I/II (Position #144), and one (1) Identification Technician (Position #114). The Commander classification was changed to Commander (At-Will). Sick Leave, Vacation Payoff, Extra Help, and Overtime – Extra Help were reduced based on fiscal constraints.

Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES
This category is increased overall for Transportation and Travel –County Vehicle and Maintenance Equipment – Auto based on increased number of vehicles; Professional and Special Services are increased for line of duty testing and live scans; and Office Expense for increased duplicating costs for Department of Justice.

At final budget the following line items were reduced due to fiscal constraints: Professional and Special Services; Maintenance – Structure, Improvements and Grounds; Transportation and Travel; Special Department Expense – Compliance Review; Maintenance – Equipment; Maintenance Equipment – Auto; Special Department Expense – Other; and Small Tools and Instruments.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted for Operating Transfers In for services provided to other budget units and Rural Crime grant.

CAPITAL ASSETS
None.

REVENUE
This category is decreased overall for State Aid – Public Safety based on current receipts and State Other due to reduced number of capital assets to be reimbursed from trust.

At final budget, State Aid – Public Safety Service was reduced based on current receipts and economic trends.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($782,990)	*($261,041)*				*($1,044,031)*	*($454,763)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	10,684,948	11,425,047	12,650,513	12,650,513	12,582,401
SERVICES & SUPPLIES	7,368,870	8,201,355	9,789,730	9,789,730	9,544,473
OTHER CHARGES	24,045	29,441	65,000	65,000	32,500
INTRAFUND & INTERFUND TRANSFERS	-466,194	-498,351	-562,588	-562,588	-562,588
CAPITAL ASSETS	225,116	290,308	0	0	0
GRAND TOTAL	17,836,785	19,447,800	21,942,655	21,942,655	21,596,786

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Commander-Corrections	2	2	2	***0***
Commander-Corrections (At Will)	0	0	0	***2***
Sheriff Director Administrative Services	1	1	1	1
Correctional Senior Sergeant-Safety	11	12	12	12
Correctional Officer I/II	79	81	82	***81***
Food Service Manager	1	1	1	1
Correctional Facility Cook I/II	7	7	7	7
Farm Manager	1	0	0	0
Security Systems Operator	11	8	8	***7***
Correctional Facility Admissions Clerk	2	2	2	2
Accounting Technician	0	0	0	0
TOTAL FULL-TIME & VS	115	114	115	113
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	130.00	129.00	130.00	128.00

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).

On November 4, 2008 the department was approved to add one (1) Correctional Officer I/II to assist with roadside cleanup.

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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Correctional Officer I/II (Position #4) and one (1) Security System Operator (Position #97). The Commander classification was changed to Commander (At-Will). Sick Leave Payoff and Vacation Payoff are reduced based on fiscal constraints.

Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services – Medical Services based on projected services to be provided; Professional and Special Services – Facility Operations are increased based on projected operation costs; Insurance – General Liability is increased based on the projected countywide rates and premium; and Food based on increased costs for provisions.

At final budget the following line items were reduced due to fiscal constraints: Professional and Special Services – Facility Operations; Food; Special Department Expense – Other; Professional and Special Services; Maintenance Equipment – Auto; and Maintenance Equipment.

OTHER CHARGES

Support & Care of Persons – Aid is increased based on higher booking fees from other entities.

At final budget, Support and Care of Persons – Aid was decreased based on budgetary constraints.

INTRAFUND AND INTERFUND TRANSFERS

This category is budgeted for services provided to the Marie Green facility and Juvenile Hall complex.

CAPITAL ASSETS

None.

REVENUE

This category is decreased overall for State Aid – Public Safety based on current receipts and projected revenue for FY 2009/10.

At final budget, State Aid – Public Safety Service was reduced based on current and past receipts.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($68,112)	*($245,257)*	*($32,500)*			*($345,869)*	*($511,888)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	217,714	200,404	466,432	466,432	467,686
SERVICES & SUPPLIES	563,968	553,477	834,363	834,363	834,363
CAPITAL ASSETS	82,835	0	0	0	0
GRAND TOTAL	864,517	753,881	1,300,795	1,300,795	1,302,049

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Inmate Services Manager	1	1	1	1
Inmate Services Coordinator	3	3	3	3
TOTAL FULL-TIME & VS	4	4	4	4
Extra Help				
EH Correctional Commissary Worker	4.50	4.50	4.50	4.50
TOTAL FTE	4.50	4.50	4.50	4.50
TOTAL BUDGETED/APPROVED	8.50	8.50	8.50	8.50

For FY 2009/10, the department is requesting to increase Extra Help funds based on jail population and increased services.

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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

For FY 2009/10 this category is budgeted at FY 2008/09 levels.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is decreased overall based on actual receipts and projected collections in Other Sales-Concession Sales.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	5,049,385	5,351,666	6,826,459	6,826,459	6,588,044
SERVICES & SUPPLIES	1,591,360	1,774,600	1,762,973	1,762,973	1,774,609
OTHER CHARGES	425,947	463,503	503,241	503,241	503,241
INTRAFUND & INTERFUND TRANSFERS	990,452	914,326	914,326	914,326	914,326
CAPITAL ASSETS	129,192	14,757	0	0	114,000
GRAND TOTAL	8,186,336	8,518,852	10,006,999	10,006,999	9,894,220

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Assistant Chief Probation Officer	1	1	1	1
Probation Division Director	1	1	1	***0***
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	***6***
Account Clerk I/II	1	1	1	***0***
Office Assistant I/II Confidential	1	1	1	1
Typist Clerk I/II Confidential	0	0	0	0
TOTAL FULL-TIME & VS	75	75	75	72
Extra Help				
EH Juvenile Institution Officer	5.18	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	5.43	5.43	5.43	5.43
TOTAL BUDGETED/APPROVED	80.43	80.43	80.43	77.43

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

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) filled Probation Division Director (Position #7), one vacant (1) Account Clerk I/II (Position #51), and one vacant (1) Security System Operator (Position #49) due to fiscal constraints. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES
This category decreased overall partially due to a decrease in contractual agreements and estimated utility costs. These decreases were partially offset by an increase in anticipated medial exam and transportation costs.

At final budget appropriation was increased in Special Department Expense for the Graffiti Abatement Program.

OTHER CHARGES
This category increased overall due to an anticipated increase in meals served.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITALASSETS

		REQUESTED	RECOMMENDED	APPROVED
80051	***Surveillance Camera and Software***	***$0***	***$0***	***$60,000***
80052	***1 Truck***	***0***	***0***	***30,000***
80053	***Graffiti Camera***	***0***	***0***	***24,000***
Total		***$0***	***$0***	***$114,000***

At final budget appropriations were approved for capital asset #80051 (Surveillance Camera and Software), #80052 (1 Truck), and #80053 (Graffiti Camera), these items are for the Graffiti Program.

REVENUE
Increase in revenue is based on trust transfer needed to cover operations.

At final budget Federal Other was increased based on grant funds to support the Graffiti Program. State Aid – Public Safety Service was decreased based on current receipts.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($238,415)	*$11,636*			*$114,000*	*($112,779)*	*$52,951*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	6,765,482	7,315,408	8,549,944	8,549,944	8,216,764
SERVICES & SUPPLIES	1,215,875	2,548,015	2,321,091	2,321,091	2,299,546
OTHER CHARGES	992	908	3,550	3,550	3,550
INTRAFUND & INTERFUND TRANSFERS	-716,093	-127,440	-148,623	-148,623	-148,623
CAPITAL ASSETS	102,496	0	0	0	0
GRAND TOTAL	7,368,752	9,736,891	10,725,962	10,725,962	10,371,237

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 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	9	9	9	9
Court and Hearing Officer	0	0	0	0
Deputy Probation Officer I/II/III	52	53	51	***48***
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	***9***
Account Clerk I/II	1	1	1	1
Office Assistant I/II	2	2	2	2
Typist Clerk I/II	0	0	0	0
TOTAL FULL-TIME & VS	87	88	86	82
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)

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 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	0.00	0.00	0.00	0.00
TOTAL FTE	1.01	1.01	1.01	1.01
TOTAL BUDGETED/APPROVED	88.01	89.01	87.01	83.01

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.

On November 4, 2008 the department was approved to delete two (2) Deputy Probation Officer I/II (Position #107 and 108) due to reduction of MIOCR 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.

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Legal Process Clerk (Position #89) and three (3) Deputy Probation Officer positions (Position #64, 85, 110) based on fiscal constraints. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category decreased as a whole due to a reduction of contracted service tied to the loss of the MIOCR grant.

At final budget the following line items were reduced to meet target reductions based on budgetary constraints: Professional and Special Services – Contractual Agreements; Transportation and Travel – In State Overnight; Transportation and Travel County Vehicle; and Office Expense – General.

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

None.

CAPITAL ASSETS
None.

REVENUE
This category decreased as a whole due to the loss of the MIOCR grant.

At final budget Federal Other was increased to cover salary line item adjustments.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($333,180)	*($21,545)*				*($354,725)*	*$45,685*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
OTHER CHARGES	640,763	287,868	2,925,000	2,925,000	2,000,000
GRAND TOTAL	640,763	287,868	2,925,000	2,925,000	2,000,000

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
This category includes charges for care and support of County resident offenders in State Institutions. It is decreased by 10% for FY 2009/10.

OTHER CHARGES
None.

At final budget Support and Care of Persons – Aid was decreased based on budgetary constraints,

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*
		($925,000)			*($925,000)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	824,101	1,005,390	1,203,363	1,203,363	1,205,852
SERVICES & SUPPLIES	12,931,605	8,569,217	11,976,599	11,976,599	11,534,714
OTHER CHARGES	-11,096	0	5,400	5,400	5,400
INTRAFUND & INTERFUND TRANSFERS	-52,212	0	0	0	0
CAPITAL ASSETS	715,776	2,123,579	1,144,866	1,144,866	1,644,866
GRAND TOTAL	14,408,174	11,698,186	14,330,228	14,330,228	14,390,832

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Civilian Fire Marshall	1	1	1	1
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
TOTAL FULL-TIME & VS	6	6	6	6
Extra Help				
EH Fiscal Services Analyst	0.25	0.00	0.00	0.00
EH Laborer	1.20	1.20	1.20	1.20
EH Firefighter Volunteer	17.32	17.32	17.32	*
EH Account Clerk I	0.00	0.00	0.00	0.00
TOTAL FTE	18.77	18.52	18.52	1.20
TOTAL BUDGETED/APPROVED	24.77	24.52	24.52	7.20

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 2009/10 Extra Help appropriation includes Paid Call Firefighter (PCF) positions which the County currently has budgeted for 230 slots. This appropriation has increased based on current spending levels. ***The department does not maintain detailed information on the actual FTE used due to the various rate structures for the program.***

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 Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category has decreased overall due to an estimated decrease in contractual costs with CDF based on proposed contract restructuring. This will be further evaluated between Proposed and Final Budget. Rents and Leases – Equipment has also decreased due to expiration of leases.

At Final Budget the amount appropriated for the Cal-Fire contract was reduced based on current information and cost trends.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This account was to transfer costs related to OES grant. There is no anticipated transfer for FY 2009/10.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
800261	Staff Vehicle	$32,000	$32,000	$32,000
80027	2 Fire Engines	916,000	916,000	***1,416,000***
80028	1 Welder	3,500	3,500	3,500
80029	Facility Air Compressor	3,000	3,000	3,000
80030	Extraction Equipment	36,000	36,000	36,000
80031	Extraction Equip. Partial (10)	154,366	154,366	154,366
Total		$1,144,866	$1,144,866	1,644,866

At Final Budget appropriation was increased based on current cost information.

REVENUE

Revenue has decreased based on decreases in projected property tax revenue and reduction in state grants.

Revenue was decreased at final budget based on lower estimates for property tax revenues and increased Federal Other for anticipation of grant to be 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*
$2,489	***($441,885)***			***$500,000***	***$60,604***	***($888,683)***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	57,459	63,229	66,635	66,635	66,907
SERVICES & SUPPLIES	756,448	171,136	521,509	521,509	909,197
CAPITAL ASSETS	306,729	0	0	0	0
GRAND TOTAL	1,120,636	234,365	588,144	588,144	976,104

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 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.

At Final Budget Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category has increased due to increased appropriation in Professional and Special Services and Special Department Expense-OES Grant for OES grant related expenditures.

At Final Budget appropriation related to grant expenditures were increased balance budget unit.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue has increased based on a higher anticipation of OES/Homeland security grants received.

At Final budget revenue was decrease to align with grants expected to be received in 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*
$272	*$387,688*				*$387,960*	*($272,597)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	251,827	348,973	331,586	331,586	331,586
GRAND TOTAL	251,827	348,973	331,586	331,586	331,586

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

B018 (12/98)

DPW-CREEK PROJECTS DIVISION

BUDGET UNIT 26000
The Board of Supervisors established this budget unit to account for maintaining and preserving designated channels, creeks, Merced County Streams Project, Castle Dam in Merced County, and designated alleys in unincorporated communities.

EXECUTIVE'S COMMENT
The first component of the Merced County Streams Project was completed in December 1991, with the construction of the Castle Dam Unit. In 1995, the Corp of Engineers turned over responsibility for operation and maintenance of Castle Dam to Merced County. The County is responsible for all operation and maintenance activities related to facilities developed for this flood control project. There are three more components yet to be initiated, one additional new reservoir, the enlargement of one existing reservoir and channel improvements along Bear Creek. During FY 1995/96, the U.S. Army Corp of Engineers requested and received a written reaffirmation of support for completion of the remainder of the Project from the County and the City of Merced. Discussions continue with the U.S. Army Corp of Engineers and Bureau of Reclamation regarding phase II of the project. The Corp of Engineers is currently preparing a General Review and Reevaluation Report on the Project in part due to environmental issues restricting the construction of Hay Stack Reservoir.

As part of the Federal Clean Water Act, the County was required to implement a National Pollutant Discharge System water quality management program by 2003. County staff took the lead role in developing this program utilizing consultant services, Merced Irrigation District, and the cities of Merced, Atwater, and Livingston. The costs and permits for the development of this program will be shared proportionately between the agencies involved. The program has been submitted and is currently under review.

SALARIES AND EMPLOYEE BENEFITS
There are no employees designated in this budget unit. Work on the annual creek clean up and maintenance projects are completed by the Department of Public Works – Road Division employees or by Merced Irrigation District personnel. Oversight of the Merced County Streams Project and maintenance of Castle Dam is provided by Public Works staff.

SERVICES AND SUPPLIES
This category is increased overall for Professional and Special Services – Other County Department for staff time needed for services to be provided.

OTHER CHARGES
None

INTRAFUND AND INTERFUND TRANSFERS
None

CAPITAL ASSETS
None

REVENUE
Revenues budgeted in other Governmental Agencies are for Storm Water Management Program Permit fee to be received from other local entities.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	2,408,889	2,656,044	3,183,550	3,183,550	3,026,623
SERVICES & SUPPLIES	416,179	359,605	364,550	364,550	346,427
INTRAFUND & INTERFUND TRANSFERS	-18,000	-28,000	-76,459	-76,459	-76,459
CAPITAL ASSETS	13,312	51,410	0	0	0
GRAND TOTAL	2,820,380	3,039,059	3,471,641	3,471,641	3,296,591

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

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 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	18	18	18	***15***
Integrated Pest Management Specialist	1	1	1	1
Automation Systems Analyst I/II	1	1	1	1
County Office Supervisor	1	1	1	1
Agricultural Commissioner Office Supervisor	0	0	0	0
Account Clerk III	1	1	1	1
Office Assistant III	1	1	1	1
Typist Clerk III	0	0	0	0
Office Assistant I/II	1	1	1	1
Office Assistant I/II VS	2	2	2	2
Typist Clerk I/II	0	0	0	0
Typist Clerk I/II VS	0	0	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
TOTAL FULL-TIME & VS	31	31	31	28
Contract Employees				
CC Ag Administrative Advocate	1.00	1.00	1.00	1.00
TOTAL CONTRACT EMPLOYEES	1.00	1.00	1.00	1.00
Extra Help				
EH Agricultural Biologist I/II/III	0.00	0.50	0.50	0.50
EH Agricultural Technician/Laborer	4.66	4.66	4.66	4.66
EH Office Assistant I/II	0.50	0.50	0.50	0.50
EH Integrated Pest Management Technician	***0.00***	***0.00***	***0.00***	***0.00***
TOTAL FTE	5.29	5.66	5.66	5.66
TOTAL BUDGETED/APPROVED	36.29	37.66	37.66	34.66

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.

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of three (3) vacant Agricultural Biologist I/II/III positions (Position #11, 292, 31). Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

The category decreased overall due to a reduction in county vehicle user rates and computer related purchases.

At Final Budget this category decreased overall due to decreases in Transportation and Travel- County Vehicle, Transportation and Travel – In State Overnight, Small Tools and Instruments, and Special Department Expense – Other due to fiscal constraints.

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, budgeted at fiscal year 2008/09 level and labor support utilized by B.U. 27100.

CAPITAL ASSETS

None.

REVENUE

Revenue has increased due to a transfer from trust in order to balance unit.

At Final Budget State Aid for Agriculture decreased due to reduced need for trust transfers to support three (3) Agricultural Biologists.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($156,927)	*($18,123)*				*($175,050)*	*($131,815)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	12,152	0	0	0	0
SERVICES & SUPPLIES	74,539	87,577	85,000	85,000	85,000
INTRAFUND & INTERFUND TRANSFERS	18,000	28,000	65,000	65,000	65,000
GRAND TOTAL	104,691	115,577	150,000	150,000	150,000

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Extra Help				
EH Laborer	0.75	0.00	0.00	0.00
EH Integrated Pest Management Technician	0.00	0.75	0.75	***0.00***
TOTAL FTE	0.75	0.75	0.75	0.00
TOTAL BUDGETED/APPROVED	0.75	0.75	0.75	0.00

No permanent positions are assigned to this budget unit. Pest control responsibilities are performed by Extra Help. In FY 2008-2009 the EH Integrated Pest Management Technician classification replaced the EH Laborer previously utilized. In FY 2009-2010 this position has been assigned to B.U. 27000.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Transfer to B.U. 27000 to cover labor support for bait mixing and water hyacinth control contract.

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	477,279	463,183	499,960	499,960	516,706
SERVICES & SUPPLIES	80,365	67,675	78,496	78,496	69,691
INTRAFUND & INTERFUND TRANSFERS	-11,459	-11,459	0	0	0
GRAND TOTAL	546,185	519,399	578,456	578,456	586,397

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

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Deputy Director Weights & Measures	1	1	1	***0***
Weights & Measures Inspector I/II/III	4	4	4	4
Office Assistant III VS	1	1	1	1
Typist Clerk III V/S	0	0	0	0
TOTAL FULL-TIME & V/S	6	6	6	5
TOTAL BUDGET/APPROVED	6.00	6.00	6.00	5.00

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.

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of the Deputy Director of Weights and Measures (Position #4) due to fiscal constraints. This cost reduction was offset by the salary savings already applied to this budget unit.

Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category decreased due to staff moving into county space for the upcoming year.

At Final Budget Maintenance Equipment - Automotive, Transportation and Travel - County Vehicle, and Office Expense – General accounts were decreased due to fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category reflected funds received from the Department of Public Works for office space leased to the United States Department of Agriculture. These funds will be moved to BU 27000 for the upcoming year.

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*
$16,746	***($8,805)***				***$7,941***	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	1,064,877	1,062,541	1,226,896	1,226,896	1,080,828
SERVICES & SUPPLIES	183,982	203,940	297,828	297,828	280,029
OTHER CHARGES	0	-516	0	0	0
GRAND TOTAL	1,248,859	1,265,965	1,524,724	1,524,724	1,360,857

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Deputy Building Official	1	1	1	1
Supervising Building Inspector	1	1	1	1
Building Inspector I/II	8	7	7	***5***
Staff Services Assistant	1	1	1	1
Building Permit Assistant I/II	3	2	2	2
TOTAL FULL-TIME & VS	14	12	12	10
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	13.00	13.00	11.00

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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) vacant Building Inspector (Position #13) and one (1) filled Building Inspector (Position #12) due to fiscal constraints.

Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES
This category is increased overall Transportation and Travel – County Vehicle for maintenance and operation of vehicles and Transportation and Travel – In State Overnight for training and certification sessions.

At final budget, Office Expense - General, Transportation and Travel – County Vehicle were reduced based on fiscal constraints. General Liability is adjusted for deletion of Building Inspector positions.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
This category is increased overall in Construction Permits based on actual receipts for FY 2008/09.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
(146,068)	*($17,799)*				*(163,867)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	2,374,016	2,651,068	2,940,024	2,940,024	2,736,795
SERVICES & SUPPLIES	448,448	460,462	497,875	497,875	496,726
INTRAFUND & INTERFUND TRANSFERS	-357,856	-618,255	-513,000	-513,000	-513,000
GRAND TOTAL	2,464,608	2,493,275	2,924,899	2,924,899	2,720,521

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

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 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	3	3	3	***2***
Building Project Planner	0	0	0	0
Support Services Assistant	1	1	1	***0***
County Office Supervisor	1	1	1	1
DPW-Professional Services Office Supervisor	0	0	0	0
Road Permit Clerk	1	1	1	1
Office Assistant I/II	1	1	1	1
Typist Clerk I/II	0	0	0	0
TOTAL FULL-TIME & VS	22	22	22	20
Extra Help				
EH Special Projects Coordinator	0.40	0.40	0.40	0.40
EH Student Intern	0.75	0.75	0.75	0.75
TOTAL FTE	1.15	1.15	1.15	1.15
TOTAL BUDGETED/APPROVED	23.15	23.15	23.15	21.15

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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

SALARIES AND EMPLOYEE BENEFITS (Continued)

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Building Project Specialist (Position #3) and one (1) Support Services Assistant (Position #21). Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category is increased overall in Professional and Special Services for consultant services, Professional and Special Services – Data Processing based on rates from Information Services, and Professional and Special Services –Admin Services for overhead costs from administration.

At final budget, Transportation and Travel – County Vehicle was reduced based on budgetary constraints and General Liability is decreased due to reduction in positions.

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

This category is increased in Personnel Services for services to be provided in FY 2009/10.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($203,229)	*($1,149)*				*($204,378)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	743,394	795,062	1,036,571	1,036,571	797,118
SERVICES & SUPPLIES	289,700	236,242	603,740	603,740	466,066
INTRAFUND & INTERFUND TRANSFERS	0	0	74,000	74,000	0
CAPITAL ASSETS	203,778	327,533	0	0	0
GRAND TOTAL	1,236,872	1,358,837	1,714,311	1,714,311	1,263,184

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

RECORDER

BUDGET UNIT 28000

The office of the County Recorder, created by the State of California Constitution, Article II, Paragraph 5, is responsible for examining, recording, imaging, indexing and archiving all official records recorded and filed within Merced County. California law governs which documents may be recorded and all such documents are examined for compliance with laws for recording. Legislation passed effective January 1, 2009 added requirements that the Recorder truncate social security numbers in all recorded documents establish a program to truncate social security numbers in all documents recorder since January 1, 1980 and maintain both official and public record versions of all such documents.

Documents recorded, indexed and filed include property transfer records, financial statements, liens, deeds, certificates of discharge, maps (parcel, subdivision, highway, assessment and survey), notices, and marriage, birth and death certificates. In addition to maintaining custody of all permanent records, the Recorder's office has the duty to provide public access to information including land and land ownership. Fees computed and collected by this office include filing fees, micrographic fees and documentary transfer taxes. Official records are open for public viewing and copies are available for purchase. The Recorder's office was consolidated with the Assessor's office in January 2009.

SALARIES AND EMPLOYEE BENEFITS

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Chief Deputy Recorder	1	1	1	1
Supervising Accounting Technician	1	1	1	***0***
Recorder Clerk I/II/III	7	7	7	***6***
Office Assistant I/II	5	5	5	***4***
TOTAL FULL-TIME & V/S	14	14	14	11
Extra Help				
EH Office Assistant 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	12.00

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.

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Supervising Accounting Technician (Position #11), one (1) Recorder Clerk III (Position #10), and one (1) Office Assistant I/II (Position #7). Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services – Data Processing based on service level agreements from Department of Administrative Services. Maintenance – Equipment increased due to anticipated increases in maintenance agreements.

This category decreased overall due to decreased Maintenance – Equipment and Professional and Special Services – Microfilm Service due to changes in estimates and Rents & Leases – Structure due to the closure of the Los Banos office.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS
This category increased due to the additional cost of administrative support from BU 11200.

This category decreased overall due to a reduction in administrative support charges from BU 11200.

CAPITAL ASSETS
None.

REVENUE
This category is decreased for Transfer Tax, Recording Fees – Recorder, and Micrographic Fees based on current trends.

Revenue increased due to increases Revenue Applicable to Prior Year account.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($239,453)	*($137,674)*		*($74,000)*		*($451,127)*	*$290,000*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	533,974	460,659	757,923	757,923	729,163
SERVICES & SUPPLIES	557,384	516,041	710,844	710,844	345,010
CAPITAL ASSETS	229	0	0	0	0
GRAND TOTAL	1,091,587	976,700	1,468,767	1,468,767	1,074,173

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Forensic Pathologist	1	1	1	1
Deputy Coroner I/II	4	4	4	4
Coroner's Assistant	1	1	1	1
TOTAL FULL-TIME & VS	6	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	8.00	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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

At final budget, Salaries and Wages Extra Help, Vacation and Sick Leave Payoff were decreased based on fiscal constraints. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category is decreased overall based on reduction in Professional and Special Services for contract services due to potential hiring of forensic pathologist.

At final budget the following line items were reduced due to fiscal constraints: Professional and Special Services – Autopsies; Special Department Expense – Other; Professional and Special Services – Ambulance Service; Household Expense; and Maintenance Equipment.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

State Other is increased based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($28,760)	*($365,834)*				*($394,594)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	1,270,175	759,527	1,035,575	1,035,575	1,035,575
CAPITAL ASSETS	20,912	0	0	0	0
GRAND TOTAL	1,291,087	759,527	1,035,575	1,035,575	1,035,575

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
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
At final budget Federal Other was increased to support program encumbrance and Neighborhood Stabilization Program administrative 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*
					$0	***$346,854***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	11,872	13,514	3,700	3,700	6,812
GRAND TOTAL	11,872	13,514	3,700	3,700	6,812

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 increased based on higher than anticipated revenues from prior year.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Revenue is received from fish and game violation fines.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$3,112				***$3,112***	***$0***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	4,939	0	3,700	3,700	4,935
GRAND TOTAL	4,939	0	3,700	3,700	4,935

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 increased based on higher than anticipated revenues from prior year.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Revenue is received from fish and game violation fines.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$1,235				***$1,235***	***$0***

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	2,128,947	2,226,120	2,666,180	2,666,180	2,471,847
SERVICES & SUPPLIES	734,923	880,657	578,969	578,969	502,364
INTRAFUND & INTERFUND TRANSFERS	-44,054	-18,076	-140,000	-140,000	-140,000
CAPITAL ASSETS	21,305	14,670	0	0	0
GRAND TOTAL	2,841,121	3,103,371	3,105,149	3,105,149	2,834,211

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Development Services Director	1	1	1	1
Assistant Development Services Director	1	0	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	2	2	2
GIS/Development Services Manager	1	1	1	1
Senior Planner	3	4	4	***3***
Environmental Coordinator	0	0	0	0
Planner I/II/III	5	4	4	4
Planning Technician I/II	3	3	3	3
County Office Supervisor	1	1	1	1
Staff Fiscal Analyst	1	1	1	1
Support Services Assistant	1	1	1	1
Office Assistant III	1	1	1	***0***
Office Assistant I/II	1	1	1	1
TOTAL FULL-TIME & VS	25	24	24	22
Extra Help				
EH Planning Tech I/II	1.00	1.00	1.00	1.00
EH Special Projects Coordinator	0.50	0.50	0.50	0.50
EH Typist Clerk I/II	0.00	0.00	0.00	0.00
EH Office Assistant I/II	1.00	1.00	1.00	1.00
	2.50	2.50	2.50	2.50
TOTAL BUDGETED/APPROVED	27.50	26.50	24.50	24.50

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.

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).

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)

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Senior Planner (Position #23) and one (1) Office Assistant III (Position #12). During this time, Salaries and Wages – Overtime, Salaries and Wages – Extra Help, and Sick Leave Payoff were reduced based on budgetary constraints. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category decreased overall in Professional and Special Services in order to more efficiently account for specialized services as they occur. Appropriation will be established throughout the year as the service request and revenue are anticipated.

At final budget the following line items were reduced to meet target reductions based on budgetary constraints: Special Department Expense – Software; Transportation and Travel – In State Overnight; Publications and Legal Notices; Rents and Leases – Equipment; and Maintenance – Equipment.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category decreased primarily due to a reduction in general and community plan reimbursement.

CAPITAL ASSETS

None.

REVENUE

Revenue increased overall due to an anticipation of increased revenue from grants and Neighborhood Stabilization Program administration which was partially offset by a decrease in revenue tied to general and community plan updates.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($194,333)	*($76,605)*				*($270,938)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	10,227	13,847	33,200	33,200	33,200
OTHER CHARGES	65,000	65,000	65,000	65,000	65,000
GRAND TOTAL	75,227	78,847	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 2009/10.

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 2008/09 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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	1,105,893	1,204,979	1,337,008	1,337,008	1,330,722
SERVICES & SUPPLIES	403,975	501,652	536,718	536,718	510,242
OTHER CHARGES	0	-30	0	0	0
CAPITAL ASSETS	15,000	46,520	0	0	0
GRAND TOTAL	1,524,868	1,753,121	1,873,726	1,873,726	1,840,964

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Veterinarian (At-Will)	1	1	0	0
Animal Control Assistant Director	***0***	***0***	***0***	***1***
Animal Services Manager	1	1	1	1
Animal Control Supervisor	2	2	2	***1***
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	6	6	6	6
Animal Care Specialist VS	0	0	0	0
Account Clerk III	1	1	1	1
Office Assistant I/II	1	1	1	1
Typist Clerk I/II	1	1	1	1
TOTAL FULL-TIME & VS	19	19	18	18
Contract Staff				
CC Veterinarian	0	0	1	1
TOTAL CONTRACT STAFF	0	0	1	1
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	0.13	0.13	0.13	0.13
EH Animal Control Officer I/II	0.50	0.50	0.50	0.50
TOTAL FTE	1.88	1.88	1.88	1.88
TOTAL BUDGETED/APPROVED	20.88	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.

For FY 2009/10 the department requests to delete one (1) Veterinarian (Position #21) ***due to the services have been contracted effective March 2009.*** Staffing will be further evaluated by the department prior to 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 EMPLOYEES BENEFITS (Continued)

On August 18, 2009 (Final Budget) the Board of Supervisors approved the reorganization of the department; deleting one (1) Veterinarian (At-Will) (Position #21), one (1) Animal Control Supervisor (Position #9), and adding one (1) Animal Control Assistant Director position. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category has increased in Special Department Expense – Other primarily for animal feed.

At Final Budget Special Department Expense – Other and Transportation and Travel – County Vehicle were reduced due to fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue has increased primarily in the recovery of costs associated with veterinary services, fee schedule adjustment, city contracts and the increase in the recovery of costs from the public.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($6,286)	*($26,476)*				*($32,762)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	49,803	52,000	52,000	52,000	52,000
GRAND TOTAL	49,803	52,000	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 approved 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

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	0	0	20,000	20,000	20,000
OTHER CHARGES	62,926	66,456	66,456	66,456	66,456
GRAND TOTAL	62,926	66,456	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

None.

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	3,581	5,084	49,675	49,675	49,675
GRAND TOTAL	3,581	5,084	49,675	49,675	49,675

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

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	136,641	140,326	183,331	183,331	96,590
SERVICES & SUPPLIES	15,447	27,037	55,692	55,692	55,467
INTRAFUND & INTERFUND TRANSFERS	0	0	49,110	49,110	8,110
GRAND TOTAL	152,088	167,363	288,133	288,133	160,167

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

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Chief Deputy County Clerk	1	1	1	***0***
Legal Clerk I/II	1	1	1	1
TOTAL FULL-TIME & VS	2	2	2	1
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	1.50

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, effective January 5, 2009.

Additional appropriation is requested for extra help for FY 2009/10.

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 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Chief Deputy County Clerk (Position #15) due to fiscal constraints. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICE AND SUPPLIES

This category has increased overall due to increases to Special Department Expense – Software for previously shared costs and system modifications and increased data processing costs.

At final budget General Liability was decreased based on deletion of Chief Deputy County Clerk.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category has increased to pay for services from Recorder's Office for Los Banos.

At final budget Interfunds Transfers out was adjusted to reflect Assessor vacating office space at Los Banos site.

CAPITAL ASSETS
None.

REVENUE
This category is decreased overall for Marriage license and Passports based on current trends and 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*
($86,741)	*($225)*		*($41,000)*		*($127,966)*	*$0*

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	4,457,260	4,648,218	5,460,127	5,460,127	5,413,177
SERVICES & SUPPLIES	10,714,987	9,629,214	10,728,136	10,728,136	9,419,399
OTHER CHARGES	842	47,963	25,000	25,000	25,000
CAPITAL ASSETS	3,528,443	5,443,954	500,000	500,000	5,385,971
GRAND TOTAL	18,701,532	19,769,349	16,713,263	16,713,263	20,243,547

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 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***	***0***
Heavy Equipment Mechanic I/II	13	13	13	13
Road Maintenance Worker I/II/III	30	30	30	30
Parts Supply Clerk I/II	2	2	2	2
Parts Supply Clerk	0	0	0	0
County Refuse Control Worker I/II	1	1	0	0
Litter Control Worker	0	0	0	0
Refuse Collection Supervisor	1	1	1	1
TOTAL FULL-TIME & VS	60	60	59	58
Extra Help				
EH Engineering Associate I	0.00	0.00	0.00	0.00
EH Engineering Associate III	0.49	0.49	0.49	0.49
EH Senior Engineering Associate	0.12	0.12	0.12	0.12
EH Special Project Coordinator	0.40	0.40	0.40	0.40
TOTAL FTE	1.01	1.01	1.01	1.01
TOTAL BUDGETED/APPROVED	61.01	61.01	60.01	59.01

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.

On November 4, 2008 the department was approved to delete one (1) vacant County Refuse Control Worker I/II (pos. 56).

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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

SALARIES AND EMPLOYEE BENEFITS (Continued)

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) vacant Equipment Service Worker (Position #42) due to fiscal constraints. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category is decreased overall for Professional and Special Services based on a reduced number of projects; Maintenance Equipment – Fuel based on less usage: and Insurance – General Liability based on the projected countywide rates and premium.

At final budget Professional and Special Services, Special Department Expense, and Transportation and Travel – County Vehicle were decreased due to fiscal constraints.

OTHER CHARGES

This category is decreased for Right of Way acquisitions based on projected projects for FY 2009/10.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
80010	1 Stencil Truck	$131,400	$131,400	$131,400
80011	1 Refuse Trailer	51,000	51,000	51,000
80012	1 Tractor Broom Mower	160,000	160,000	160,000
80013	1 Hot Patch Truck	157,600	157,600	157,600
87002	***Prop 1B Projects***	***0***	***0***	***707,782***
87055	***ARRA Project***	***0***	***0***	***3,450,189***
87058	***Roads Capital Projects***	***0***	***0***	***728,000***
Total		$500,000	$500,000	***$5,385,971***

The Stencil and Refuse Trucks are requested to replace equipment that has exceeded their useful life. The Tractor Broom Mower and Hot Patch Truck are requested for weed control and street patching on county roads.

At final budget 3 (three) capital assets were added. Capital asset Prop 1B Projects (# 87002) and Roads Capital Projects (# 87058) were added based on additional funds received at the end of fiscal year 2008/09. Capital asset ARRA Project (# 87055) was added based on stimulus funds to be received for scrub seal and Avenue Two projects.

REVENUE

This category is decreased overall based on a reduction in projected reimbursed road projects for fiscal year 2009/10 in the Federal and State Aid line items. Impact Fees are reduced based on decrease in local developments.

At final budget Federal Aid for Construction was increased based on the American Recovery and Reinvestment Act funds to be received for scrub seals and Avenue Two project.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($46,950)	*($1,308,737)*			*$4,885,971*	*$3,530,284*	*($954,086)*

HEALTH AND SANITATION FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	12,015,666	12,352,257	13,910,686	13,910,686	12,304,943
SERVICES & SUPPLIES	3,713,196	3,515,875	4,063,407	4,063,407	3,824,487
OTHER CHARGES	533,097	395,488	353,500	353,500	553,500
INTRAFUND & INTERFUND TRANSFERS	-542,021	-299,257	41,445	41,445	41,445
CAPITAL ASSETS	184,636	0	0	0	0
GRAND TOTAL	15,904,574	15,964,363	18,369,038	18,369,038	16,724,375

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Public Health Director	1	1	1	1
Public Health Director Designee	0	0	1	1
County Health Officer	1	1	1	1
Deputy Public Health Director	2	1	1	1
Director of Public Health Nursing	0	1	1	1
Fiscal Manager	1	1	1	1
Secretary III	1	1	1	1
Accounting Technician	3	3	2	2
Supervising Therapist	1	1	1	1
Occupational/Physical Therapist I/II	4	4	1	1
Occupational/Physical Therapist I/II VS	1	1	1	1
CA Children's Service Worker I/II	5	5	4	***2***
Public Health Aide I/II	3	3	3	3
Medical Therapy Aide	0	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	0	0
Project Engineer	0	0	1	1
Environment Health Specialist I/II/III	14	14	14	14
Hazardous Material Specialist I/II/III	2	2	2	***1***
Environmental Health Technician I/II	5	5	4	***2***
Health Education Administrator	1	1	1	1
Nutritionist	1	1	0	0
Public Health Laboratory Director	1	1	1	1
Public Health Lab Microbiologist I/II	2	2	0	0
Microbiology Technician I/II	2	2	2	2
Public Health Social Worker	6	6	6	***0***
Nurse Practitioner I/II/Physicians Assistant	1	1	1	1
Public Health Program Manager	4	4	4	***3***
Managed Care Project Coordinator	0	0	0	0
Supervising Public Health Nurse	7	7	6	***4***

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Public Health Nurse I/II/Community Health Nurse	20	20	18	***16***
Public Health Nurse I/II/Community Health Nurse VS	3	3	2	***0***
Epidemiologist I/II	1	1	1	1
Health Education Specialist	2	2	2	***1***
Community Health Specialist	11	11	8	8
Community Health Specialist VS	2	2	1	***0***
Communicable Disease Investigator	2	2	2	2
Community Health Worker	1	1	0	0
Support Services Analyst I/II	4	4	5	***4***
Community Health Aide I/II	0	0	0	0
Vital Statistic Clerk	1	1	1	1
Office Assistant III	6	6	6	6
Typist Clerk III	0	0	0	0
Medical Claims Clerk I/II	3	4	5	***4***
Staff Services Analyst I/II	1	1	1	***0***
Secretary I/II	1	1	1	1
Account Clerk I/II	3	3	2	2
Medical Transcriptionist I	0	0	0	0
Office Assistant I/II	7	6	4	***3***
Typist Clerk I/II	0	0	0	0
Emergency Medical Services Manager	1	1	1	1
Emergency Medical Services Specialist	2	2	2	***1***
Licensed Vocational Nurse	3	3	3	3
Automation Systems Analyst	0	0	0	0
Supervising Social Worker	0	0	0	0
TOTAL FULL-TIME & VS	149	149	131	107
Contract Employees				
Public Health Director	1.00	1.00	1.00	1.00
Staff Therapist	0.00	0.00	0.00	0.00
TOTAL CONTRACT EMPLOYEES	1.00	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	0.00	0.00	0.00	0.00
EH Microbiologist	0.00	0.00	0.00	0.00
TOTAL FTE	2.38	2.38	2.38	2.38
TOTAL BUDGETED/APPROVED	152.38	152.38	134.38	110.38

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 policy states that

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

On November 4, 2008 the department was approved for the following actions: 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), one (1) Supervising Public Health Nurse (Position # 219), one (1) Environmental Health Technician (Position #192), two (2) Public Health Lab Microbiologist I/II (Position #3, 124), one (1) Community Health Specialist (Position #96) 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. One (1) Environmental Remediation Specialist was changed to Project Engineer.

For FY 2009/10 the department requests to delete the following positions: one (1) Accounting Technician (Position #186), one (1) California Children's Services Worker (Position #221), one (1) Public Health Nurse II (Position #131), one (1) Community Health Worker (Position #78), one (1) Account Clerk II (Position #87), and one (1) Community Health Specialist (Position #89). One (1) Public Health Director Designee is added for 9 pay periods due to incumbent's planned retirement.

On August 18, 2009 the Board of Supervisors deleted the additional following four (4) vacant positions: one (1) Emergency Medical Services Specialist (Position #207), two (2) Community Health Nurse/Public Health Nurse I/II (Position #57 and 92), one (1) Community Health Specialist (Position #212).

Additionally the following ten (10) filled positions were deleted effective September 27, 2009 due to decreased County revenues: one (1) Support Service Analyst I/II (Position #234), one (1) California Children's Services Worker (Position #209), one (1) Community Health Nurse/Public Health Nurse I/II (Position #159), one (1) Office Assistant I/II (Position #132), one (1) Public Health Program Manager (Position #128), one (1) Hazardous Material Specialist I/II/III (Position #119), one (1) Environmental Health Technician I/II (Position #225), one (1) Health Education Specialist (Position #189), one (1) Public Health Social Worker (Position #180), and one (1) Community Health Specialist (Position #231).

The following twelve (12) filled positions were deleted effective September 27, 2009 due to reductions or elimination of State funding: one (1) Staff Services Analyst (Position #196), one (1) California Children's Services Worker (Position #52), one (1) Community Health Nurse/Public Health Nurse I/II (Position #95), two (2) Supervising Public Health Nurse (Position #149 and 174), five (5) Public Health Social Worker (Position #6, 60, 71, 85, 113), one (1) Medical Claims Clerk I/II (Position #232), one (1) Environmental Health Technician I/II (Position #222). One Secretary III (Position #50) was changed to County Office Supervisor.

Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category increased overall due to increased data processing costs received from Administrative Services – Information Systems. Reductions to transportation and Travel - County Vehicle and Office Expense – Computers help offset the overall increase in the category.

At Final Budget Professional and Special Services – Contractual Agreements, Professional and Special Services, and Special Department Expense – Other were reduced due to loss of State and local revenues and other fiscal constraints. Insurance – General Liability was reduced related to reductions in salary and wage appropriation.

OTHER CHARGES

This category decreased due reductions in Support and Care of Persons – Aid and Aid Travel Expense account based on trends.

At Final Budget Support and Care of Persons-Aid was reduced due to an expected loss of State funding for the Healthy Families program.

INTRAFUND AND INTERFUND TRANSFERS

This category increased overall due to termination of Public Health Nurse services for HSA.

CAPITAL ASSETS

None.

REVENUE

This category decreased overall due to anticipated decreases in Realignment and proposition 10 Tobacco Tax. The department expects increases in revenue for administration of the Child Health and Disability Prevention Program.

At Final Budget revenue was decreased overall due to expected reductions or elimination of State funding for programs such as the Adolescent Family Life Program, Foster Care Health Program, and Maternal Child and Adolescent Health 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*
($1,605,743)	*($238,920)*	*$200,000*			*($1,644,663)*	*($880,183)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	868,995	873,344	981,208	981,208	844,599
SERVICES & SUPPLIES	7,788,324	6,276,235	5,028,238	5,028,238	5,254,219
OTHER CHARGES	-446	-5	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-131,929	-114,855	0	0	0
CAPITAL ASSETS	2,696	0	0	0	0
GRAND TOTAL	8,527,640	7,034,719	6,009,446	6,009,446	6,098,818

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Executive Director First 5 Merced County	1	1	1	1
First 5 Merced County Program Manager	1	1	0	0
First 5 Merced County Program Specialist	3	3	3	3
Support Services Analyst I/II	3	3	3	***2***
Support Services Analyst V/S	0	0	0	0
Account Clerk I/II	1	1	1	***0***
Secretary I/II	1	1	1	1
Office Assistant I/II	1	1	1	***0***
TOTAL FULL TIME & VS	11	11	10	7
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	11.50	11.50	10.50	7.50

SALARIES AND EMPLOYEE BENEFITS (Continued)
On January 30, 2007 (Mid Year), one (1) Support Services Analyst I/II (Position #9) was deleted. On February 13, 2007 one (1) Typist Clerk I/II (Position #12) was changed to Office Assistant I/II.

On November 4, 2008 the department was approved to delete one (1) First 5 Program Manager position (Pos 14).

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 18, 2009 the Board of Supervisors deleted one (1) vacant Account Clerk I/II (Position #5) and one (1) vacant Office Assistant I/II (Position #12). The Board also approved the departments request to delete one (1) filled Support Services Analyst I/II (Position #10). Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES
This category has decreased overall due to the reduction of contracted services for the school readiness program.

At Final Budget Special Department Expense – Other was increased based on the First Five Commission specified amount for Community Initiatives and other Commission directed initiatives. This increase was partially offset by a reduction in Professional and Specialized Services and Professional and Specialized Services – Other County Department accounts to balance budget unit.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Revenue has increased overall due to an anticipated increase from trust to balance fund.

At Final Budget revenue was increased from trust 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*
($136,609)	*$225,981*				*$89,372*	*300,542*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	14,984,949	17,083,267	21,025,115	21,025,115	18,032,340
SERVICES & SUPPLIES	4,648,018	4,853,251	7,225,050	7,225,050	6,860,272
OTHER CHARGES	3,129,218	4,057,048	5,640,623	5,640,623	4,516,788
INTRAFUND & INTERFUND TRANSFERS	-1,487,123	799,884	-1,359,456	-1,359,456	-1,365,446
CAPITAL ASSETS	17,184	132,235	0	0	84,222
GRAND TOTAL	21,292,246	26,925,685	32,531,332	32,531,332	28,128,176

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

B018 (12/98)

MENTAL HEALTH

BUDGET UNIT 41500

The Department of Mental Health provides a range of prevention and treatment services for problems related to alcohol, drugs and mental health.

The Mental Health division provides services to children with serious emotional disturbances and to adults and children experiencing severe and disabling mental illnesses. Such services assist these individuals to better manage their illnesses, to achieve their personal goals and to develop skills leading to their living the most constructive and satisfying lives possible in the least restrictive settings.

The Alcohol and Drug division provides a range of prevention and treatment services including education, early intervention, residential and outpatient recovery services for people experiencing problems related to alcohol and other drug use.

EXECUTIVE'S COMMENT

The Department 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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
MENTAL HEALTH (MH)				
Director of Mental Health	1	1	1	1
Interim Director of Mental Health	0	0	***0***	0
Director of Mental Health Designee	1	0	0	0
Assistant Mental Health Director	1	1	1	1
Assistant Mental Health Director-Planning/Fiscal Development	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Administrative Operations Manager-Mental Health	1	1	1	1
Psychiatric Facility Manager	1	1	1	1
Quality Improvement Program Manager	1	1	1	1
Children's System of Care Coordinator	1	1	1	***0***
Fiscal Manager	1	1	1	1
Mental Health Education and Training Coordinator	1	1	1	***0***
Staff Services Analyst I/II	3	3	3	3
Mental Health Program Manager	3	3	3	***2***
Automation Services Manager	1	1	1	1
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	***1***
Mental Health Clinician I/II	30	30	30	***21***
Crisis Intervention Specialist	5	5	5	***4***
Crisis Intervention Specialist VS	1	1	1	***0***
Vocational Rehabilitation Counselor	1	1	1	1
Recreational Therapist	0	0	1	1
Automation Systems Analyst I/II	2	2	2	2
Personnel Assistant - Confidential	0	1	1	1
Fiscal Supervisor	1	1	1	***0***
Mental Health Worker I/II	19	21	21	***17***
Secretary III	1	1	1	1
Mental Health Records Technician III	1	1	1	1
Mental Health Records Technician I/II	8	8	7	***6***
Psychiatric Ward Clerk	1	1	1	1
Accounting Technician	2	2	2	***1***
Account Clerk III	1	2	1	1
Office Assistant III	8	8	8	***6***
Office Assistant I/II	1	1	1	1
Fiscal Registration Process Clerk	0	1	0	0
Data Support Assistant	1	1	1	***0***
Facility Services Supervisor	1	1	1	1
Delivery Driver	1	1	1	1
Dual Diagnosis Specialist	2	2	2	2
Telephone Systems Operator	1	1	1	1
Housekeeping Attendant I/II	4	4	3	3
A&D Counselor/Services Intern	1	1	1	1
Consumer Assistance Worker	2	2	2	2
Program Assistant	0	1	0	0
MHSA Coordinator	0	1	1	1
Quality Assurance Specialist	3	3	3	***2***
Mental Health Medical Director (At will)	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Staff Psychiatrists (At will)	3	3	3	3
MH TOTAL FULL-TIME & VS	138	144	140	115
ALCOHOL & DRUG (A&D)				
A&D Services Coordinator	1	1	1	***0***
A&D Administrative Analyst	1	1	1	***0***
A&D Prevention Specialist	1	1	1	1
MH Clinician I/II *	1	1	1	1
A&D Program Manager	3	3	2	2
Staff Services Analyst I/II	2	2	2	***0***
A&D Counselor/Services Intern	20	21	19	***13***
A&D Prevention Worker VS	1	1	1	1
Program Assistant	2	2	2	***0***
Secretary I/II - Confidential	1	1	1	1
Accounting Technician	1	1	1	1
Office Assistant III	6	6	5	***3***
A&D TOTAL FULL-TIME & VS	40	41	37	22
Contract Staff Psychiatrists	7	7	7	7
TOTAL PERMANENT & CONTRACT PSYCHIATRISTS	7	7	7	7
TOTAL FULL TIME/VS/CONTRACT	185	192	184	144
Extra Help				
EH Mental Health Clinician II	0.00	0.00	0.00	0.00
EH Mental Health Worker I/II	0.00	7.00	7.00	7.00
EH Psychiatric Staff Nurse I/II/III	0.00	1.50	1.50	1.50
EH Licensed Mental Health Worker	0.00	1.00	1.00	1.00
EH Crisis Intervention Specialist	0.00	0.50	0.50	0.50
EH Special Projects Coordinator	1.00	1.00	1.00	1.00
EH Housekeeping Attendant I	0.00	0.50	0.50	0.50
EH Consumer Assistance Worker	6.50	6.50	8.50	8.50
TOTAL FTE	7.50	18.00	20.00	20.00
TOTAL BUDGETED/APPROVED	192.50	210.00	204.00	164.00

On December 19, 2006 the department added one (1) Alcohol and Drug Services Intern/Alcohol and Drug Counselor (Position #313) funded by the Substance Abuse Offender Treatment Program. On January 30, 2007, the department added one (1) Mental Health Worker I/II (Position #317), two (2) Mental Health Clinician I/II (Position #314, 315), and one (1) Staff Services Analyst (Position #316) funded by the Corrections Standards Authority Mentally Ill Offender Crime Reduction Grant.

On January 9, 2007 the following fifty-nine (59) positions were deleted due to a budget shortfall: six (6) Mental Health Records Technician I/II (Position #40, 41, 46, 48, 164, 215); seventeen (17) Mental Health Worker I/II (Position #4, 82, 113, 130, 131, 144, 145, 150, 167, 175, 176, 177, 187, 188, 231, 269, 270); eight (8) Mental Health Clinician I/II (Position #9, 32, 44, 57, 108, 109, 185, 279); two (2) Typist Clerk III (Position #214, 291); two (2) Typist Clerk I/II (Position #7, 251); two (2) Staff Psychiatrist (At-Will) (Position #221, 290); three (3) Account Clerk III (Position #52, 112, 255); one (1) Mental Health

SALARIES AND EMPLOYEE BENEFITS (Continued)

Administrative Services Analyst (Position #292); five (5) Mental Health Program Manager (Position #87, 88, 93, 104, 226); one (1) Psychiatric Nurse Practitioner (Position #294); one (1) Medical Records Supervisor (Position #36); one (1) Clinical Psychologist/Licensed Clinical Psychologist (Position #1); one (1) Personnel Assistant-Confidential (Position #217); one (1) Automation Systems Analyst I/II (Position #305); two (2) Data Support Assistant (Position #160, 271); two (2) Staff Services Analyst I/II (Position #163, 218); one (1) Housekeeping Attendant I/II (Position #191); one (1) Secretary II (Position #285); two (2) Consumer Assistance Worker (Position #310, 311). One (1) Mental Health Compliance Officer (Position #289) was transferred to the County Executive Office and the title changed to County Compliance Officer. One (1) Eligibility Worker I/II (Position #232) was transferred to the Human Services Agency.

On February 13, 2007 (Mid Year), one Mental Health Fiscal Manager (Position #178) was changed to Fiscal Manager, one (1) Mental Health Automation Services Manager (Position #254) was changed to Automation Services Manager, one (1) Mental Health Fiscal Supervisor (Position #31) was changed to Fiscal Supervisor, one (1) Typist Clerk I/II (Position #54) was changed to Office Assistant I/II, and fourteen (14) Typist Clerk III (Position #51, 100, 123, 135, 161, 165, 192, 236, 238, 242, 244, 260, 286, 307) were changed to Office Assistant III.

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.

On October 7, 2008 one (1) Recreational Therapist was added to the department to provide State mandated services.

On November 4, 2008 the department was approved to add one (1) Mental Health Clinician I/II for the COPE program, delete one (1) Program Assistant (Position #132) and delete one (1) Alcohol and Drug Program Manager (Position #274).

For FY 2009/10 the department requests to add one (1) Mental Health Program Manager and one (1) Mental Health Prevention Worker. The department also requests to delete the following positions: one (1) Mental Health Clinician I/II (Position #337), one (1) Account Clerk III (Position #330), one (1) Fiscal Registration Processing Clerk (Position #332), one (1) Housekeeping Attendant (Position #179), one (1) Mental Health Records Technician I/II (Position #212), one (1) Office Assistant III (Position #242), two (2) Alcohol and Drug Counselor (Position #257, 333).

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 18, 2009 the Board of Supervisors deleted eight (8) vacant positions: one (1) Mental health Records Technician I/II (Position #212), one (1) Account Clerk III (Position #330), one (1) Fiscal Registration Process Clerk (Position #332), one (1) Housekeeping Attendant I/II (Position #179), one (1) Mental Health Clinician I/II (Position #337), two (2) Alcohol & Drug Counselor (Position #257, 333), and one (1) Office Assistant III (Position #242).

Per the department's request, the Board of Supervisor's also deleted six (6) vacant and thirty four (34) filled positions due to reductions in State funding. Three (3) vacant Mental Health Clinician I/II (Position #76, 79, 282), two (2) vacant Office Assistant III (Position #192, 307), and one vacant Mental Health Records Technician I/II (Position #24) were deleted. Effective September 27, 2009 six (6) filled

SALARIES AND EMPLOYEE BENEFITS (Continued)

Mental Health Clinician I/II (Position (23, 56, 61, 77, 300, 314), one (1) filled Children's System of Care Coordinator (Position #284), two (2) filled Program Assistant (Position #319, 327), two (2) filled Office Assistant III (Position #123, 286), one (1) filled Psychiatric Staff Nurse I/II (Position # 264), one (1) filled Mental Health Program Manager (Position #25), four (4) filled Mental Health Worker I/II (Position #141, 210, 211, 334), one (1) filled Data Support Assistant (Position #14), one (1) filled Accounting Technician (Position #306), one (1) filled fiscal Supervisor (Position #31), two (2) filled Crisis Intervention Specialist (Position #33, 247), one (1) filled Quality Assurance Specialist (Position #304), six (6) filled Alcohol & Drug Services Intern/Counselor (Position #98, 245, 273, 277, 298, 313), one (1) filled Mental Health Administrative Analyst (Position #137), two (2) filled Staff Services Analyst (Position #208, 316), one (1) Alcohol & Drug Services Coordinator (Position #27), and one (1) filled Mental Health Education and Training Coordinator (Position #320) were deleted.

Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category increased overall due to Professional & Special Services – Contracts, Professional and Special Services, and Rents & Leases – Structures, Improvements, and Grounds. To offset increases decreases were made in Professional & Special Services, Transportation and Travel – Staff Development, and Food.

At Final Budget this category was decreased overall for Special Department Expense – Other, Professional & Special Services, Publications & Legal Notices, and Transportation & Travel – Staff Development were all decreased based on fiscal constraints. Professional & Special Services – Contractual Agreements were increased for Mental Health Services Act Prevention and Early Intervention Servcies.

OTHER CHARGES

This category increased overall based on contract increases for Aid – IMD Facilities, Contract – Youth Residential Facilities, and Contract – Wrap Around Services Mental Health.

At Final Budget this category decreased based on reductions for Support and Care of Persons – Aid, Aid – IMD Facilities, and Contract – Wrap Around Services were reduced based on decreased State Managed Care and Realignment Funding.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers In and Intrafund Transfers Out reflect personnel costs from interdepartmental agreements and costs related to the Mental Health Wellness Center.

At Final Budget Intrafund Transfers In and Intrafund Transfers Out reflect changes for interdepartmental agreements related to the CalWORKs funding.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
88441	***MHSA IT Project MD-03 SVR***	***$13,877***	***$13,877***	***$13,877***
89089	***Merced Wellness Flooring***	***60,000***	***60,000***	***60,000***
89097	***1 Sectional***	***2,845***	***2,845***	***2,845***
89182	***Security Cameras Marie Green***	***84,222***	***84,222***	***84,222***
TOTAL		***$160,944***	***$160,944***	***$160,944***

REVENUE

This revenue increased overall for State Aid for State Aid for MHSA –Proposition 63, Medi-Cal and Mental Health Realign based on trust fund transfer of prior year savings. State Aid for MH-MHSA Planning, Court Fees and Costs, State Managed Care decreased based on estimates and allocations.

At Final Budget this category was decreased overall for Mental Health Realignment, State Motor Vehicle – In Lieu Tax Realignment, State Managed Care, and State Aid – Mental Health Proposition 36 based on allocations and economic forecasts. State Aid Mental Health Services Act – Proposition 63 was increase based on state approvals.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($2,992,775)	*($364,778)*	*($1,123,835)*	*($5,990)*	*$84,222*	*($4,403,156)*	*($4,403,156)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1520
BUDGET UNIT # - 45100
UNIT TITLE - 09-10 SCEAP NON COUNTY HOSP

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	0	0	26,488	26,488	26,488
GRAND TOTAL	0	0	26,488	26,488	26,488

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

B018 (12/98)

2009/2010 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 45100

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) 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 2009/10 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 2009-2010

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1521
BUDGET UNIT # - 45200
UNIT TITLE - 09-10 SCEAP PHYS-EMS SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	0	0	100	100	100
GRAND TOTAL	0	0	100	100	100

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

B018 (12/98)

2009/2010 - SCEAP PHYSICIAN - EMS SERVICES

BUDGET UNIT 45200

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 2009/10 SCEAP funds to be paid to physicians who contract with Merced County for medical care given to program patients and 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 2009-2010

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1523
BUDGET UNIT # - 45400
UNIT TITLE - 09-10 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	0	0	132,376	132,376	132,376
GRAND TOTAL	0	0	132,376	132,376	132,376

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

B018 (12/98)

2009/2010 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 45400

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 2009/10 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 2009-2010

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1524
BUDGET UNIT # - 45500
UNIT TITLE - 09-10 EMSA SB 2132 PSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	0	0	13,823	13,823	13,823
GRAND TOTAL	0	0	13,823	13,823	13,823

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

B018 (12/98)

2009/2010 – EMSA SB2132 PSA & UA FUNDS

BUDGET UNIT 45500

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 2009/10 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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	59,121	15,586	0	0	0
GRAND TOTAL	59,121	15,586	0	0	0

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

B018 (12/98)

2007/2008 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 45600

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

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

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	2,121	550	0	0	0
GRAND TOTAL	2,121	550	0	0	0

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

B018 (12/98)

2007/2008 - SCEAP PHYSICIAN SERVICES

BUDGET UNIT 45700

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

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

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	19,502	115,953	0	0	0
GRAND TOTAL	19,502	115,953	0	0	0

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

2007/2008 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 45800

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

This budget unit provides for FY 2007/08 EMSA Hospital Services Account (HSA) funds to be paid to emergency room physicians within Merced County.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	0	30,598	0	0	0
GRAND TOTAL	0	30,598	0	0	0

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

B018 (12/98)

2007/2008 – EMSA SB2132 PSA FUNDS

BUDGET UNIT 45900

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

This budget unit provides for FY 2007/08 EMSA Physician Services Funds (PSA) to be paid to emergency room physicians within Merced County.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	27,283	0	0	0	0
GRAND TOTAL	27,283	0	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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	12,203	0	0	0	0
GRAND TOTAL	12,203	0	0	0	0

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

B018 (12/98)

2005/2006 - SCEAP PHYSICIAN-EMS SERVICES

BUDGET UNIT 46200

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

This budget unit provides for FY 2005/06 SCEAP funds to be paid to physicians who contract with Merced County for medical care given to program patients. This budget unit also provides for FY 05/06 SCEAP funds to be paid for emergency medical services (EMS) given to program patients.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1605
BUDGET UNIT # - 47600
UNIT TITLE - 08-09 SCEAP NON COUNTY HOSPITAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	0	18,707	0	0	0
GRAND TOTAL	0	18,707	0	0	0

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

B018 (12/98)

2008/2009 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 47600

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

This budget unit was incorrectly titled "2008/2009 - SCEAP MERCY COMMUNITY" in FY 2008/2009.

At Final Budget revenue increased due to unspent funds committed from prior 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*
						$6,775

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	0	0	0	0	134
GRAND TOTAL	0	0	0	0	134

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.

At Final Budget Special Department Expense – Other was increased due to unspent funds committed from prior 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*
$134					***$134***	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	0	11,745	0	0	17,568
GRAND TOTAL	0	11,745	0	0	17,568

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

B018 (12/98)

2008/2009 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 47800

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

This budget unit provides for FY 2008/09 EMSA Hospital Services Account (HSA) funds to be paid to emergency room physicians within Merced County.

At Final Budget Professional and Specialized Services accounts and applicable revenue were increased due to unspent funds committed from prior 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*
$17,568					*$17,568*	*$37,329*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	0	9,763	0	0	360
GRAND TOTAL	0	9,763	0	0	360

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.

At Final Budget Professional and Specialized Services accounts and applicable revenue were increased due to unspent funds committed from prior 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*
$360					*$360*	*$3,382*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	87,812	0	0	0	0
GRAND TOTAL	87,812	0	0	0	0

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

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	5,648	0	0	0	0
OTHER CHARGES	-192	0	0	0	0
GRAND TOTAL	5,456	0	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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	35,368	0	0	0	0
GRAND TOTAL	35,368	0	0	0	0

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

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	8,021	0	0	0	0
GRAND TOTAL	8,021	0	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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	1,293,265	911,226	1,135,659	1,135,659	822,114
SERVICES & SUPPLIES	4,405,445	3,754,948	4,083,744	4,083,744	4,131,291
OTHER CHARGES	-1,125	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	-3,446	-60,776	-60,776	0
GRAND TOTAL	5,697,585	4,662,728	5,158,627	5,158,627	4,953,405

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

B018 (12/98)

MEDICAL ASSISTANCE PROGRAM

BUDGET UNIT 49500

On November 1, 1982, Merced County accepted the transfer of the Medically Indigent Adult categories of Medi-Cal from the State of California through AB 799. At that time, Merced County established the Medical Assistance Program (MAP) to receive funds under AB8, the Medically Indigent Services Program (MISP), to pay the cost of medical services for this specific population as per the contract with the State Department of Health Services. In 1998, Proposition 99, the Tobacco Tax, resulted in funding from the State to the counties for the California Health Care for Indigents Program (CHIP) to help pay for the increasing costs of indigent health care. In Merced County, the CHIP program was renamed the State of California Extended Access Program (SCEAP). In 1990, Health Realignment, a combination of sales tax and vehicle license fees, was established to replace the AB8 funding mechanism. Merced County is required by Welfare and Institutions Code Section 17000 to provide health care services for indigents but is free to establish eligibility criteria, scope of benefits, service sites or providers, reimbursement rates etc. Between 1990 and 1996, the Section 17000 obligation was addressed through the MAP and SCEAP programs. Prior to 1996, Merced Community Medical Center (MCMC) staff and Health Department staff collaboratively administered these programs. In 1996, administration of the entire indigent health care program and funds was transferred to the Health Department. In 1998, the budget unit was renamed Indigent Health Care Programs (IHCP) in recognition of the multiple programs and funding sources administered by the staff.

Payments to providers through this budget unit for health care services to jail inmates began in 1998 under the Jail Authorized Medical Services (JAMS) program and in 2000; the State Emergency Medical Services Appropriation (EMSA) was established to pay physicians for medical care. SB 12, the Emergency Medical Services (EMS) Fund was established in 1990 and is also administered through this program.

The Director of Public Health is responsible for administration of this budget unit.

EXECUTIVE'S COMMENTS

In 1997, Merced Community Medical Center was leased to Sutter Health. The focal point of that lease was provision of health care to county indigents by Sutter without complete compensation by the County. In 2001, the hospital lease was transferred to Catholic Healthcare West (CHW) and the lease term extended for an additional 26 years with additional health care obligations. The IHCP Program and staff are integrated closely with daily clinical operations of the leased hospital and Health Department administration on lease related and indigent health care issues.

During FY 2001/02, responsibility for the day to day operations of the Jail Health Program was transferred from the Health Department to California Forensic Medical Group (CFMG), a privately owned company providing medical and dental services to inmates of the Merced County Adult Correctional facilities. The IHCP staff continues to process JAMS payments for inmate services with reimbursement from CFMG for those costs.

The Health Department's current distribution formula for Health Realignment between the Health Department (budget unit 40000) and the Indigent Health Care Program (Budget Unit 49500) is 57% Health/43% IHCP. No net county costs are included in this budget unit.

SALARIES AND EMPLOYEE BENEFITS

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 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	***1***
Managed Care Project Coordinator	1	1	1	***0***
Support Services Analyst I/II	2	2	1	1
Medical Claims Clerk I/II	4	3	2	2
Supervising Eligibility Worker	1	1	1	***0***

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Eligibility Worker I/II	8	6	4	4
Office Assistant I/II	2	1	1	1
Typist Clerk I/II	0	0	0	0
TOTAL FULL-TIME & VS	21	17	13	10
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	18.00	14.00	11.00

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.

On November 4, 2008 the department was approved 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 transfer one (1) Medical Claims Clerk I/II (Position #6) to Budget Unit 40013.

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 18, 2009 the Board of Supervisors deleted the following vacant positions: One (1) Community Health Nurse/Public Health Nurse I/II (Position #18) and one (1) Supervising Eligibility Worker (Position #8). One (1) Managed Care Project Coordinator was transferred to BU40013. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES
This category decreased due to an overall reduction of contracted medical services.

At Final Budget this category increased overall due to increases to the Children's Health Initiative management costs and costs for nursing staff for Indigent Health. These increases were partially offset by a reduction in vision care services due to changes in Medi-Cal.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category has increased due to higher administrative support costs from Public heath.

At Final Budget this category was reduced due to a reduction for clinic services.

CAPITAL ASSETS
None.

REVENUE
Revenue has decreased overall due to decreases in Other Court Fines and Proposition 10 Tobacco Tax based on trends. These reductions were partially offset by an anticipated increase in recovery of costs from MediCal/MediCare or other coverage.

Revenue increased due to a rollover of grant funding from FY 2008/09.

POLICY IMPLICATION

Due to the effects of the economic downturn and rising healthcare costs, Indigent Health programs costs are increasing. Unemployment is at near record levels, increasing the number of Merced County residents eligible to receive Medical Assistance Program (MAP) services. Mercy Medical Center Merced, where about half of the care is provided, has requested more money for the services they provide, and healthcare costs for services provided, elsewhere are increasing as well. Meanwhile, the source of funding for Indigent Health programs (VLF, Sales and Tobacco Taxes) is down and is likely to trend downward with the economy. Possible solutions are to limit MAP eligibility; reduce, limit or change MAP benefits; reduce MAP costs; add General Fund dollars to make up losses in Realignment or some combination of all.

At Final Budget the Board of Supervisors approved to eliminate Optometry, Podiatry, Dental, and Audiology services from the MAP program effective September 9, 2009. Income eligibility for the MAP program was approved to change to reflect incomes at or below 100% of the Federal Poverty Level rather than the previous 200% or below. Furthermore, MAP benefits will not longer be retroactive at eligibility unless admitted as an inpatient.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($313,545)	*$47,547*		*$60,776*		*($205,222)*	*$47,103*

PUBLIC ASSISTANCE FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	41,395,764	43,460,039	46,616,830	46,616,830	45,747,017
SERVICES & SUPPLIES	23,803,716	19,007,298	20,390,565	20,390,565	17,078,913
OTHER CHARGES	5,166,641	5,617,574	6,057,866	6,057,866	4,224,508
INTRAFUND & INTERFUND TRANSFERS	-442,863	-597,124	-840,570	-840,570	-910,644
CAPITAL ASSETS	244,279	114,504	108,017	108,017	3,018
GRAND TOTAL	70,167,537	67,602,291	72,332,708	72,332,708	66,142,812

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Director HSA/Public Guardian Conservator	1	1	1	1
Deputy Director HSA	***4***	***4***	***3***	***3***
Deputy Director – Child Welfare	***1***	***1***	***1***	***1***
Automation Services Manager	1	1	1	1
Fiscal Manager	1	1	1	1
Staff Resources Manager	1	1	1	1
Staff Services Analyst I/II	13	13	12	***11***
Staff Fiscal Analyst	5	5	5	***4***
Staff Personnel Analyst	1	1	1	1
Network Systems Support Analyst-HSA	7	7	6	6
Fiscal Services Supervisor-HSA	4	4	4	4
Procurement Specialist I/II	1	1	1	1
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	6	6
Account Clerk I/II	6	6	5	***4***
Supervising Software Applications Assistant	1	1	1	1
Software Application Assistant I/II	6	6	4	4
Software Application Assistant I/II VS	2	2	2	2
Facility Maintenance Assistant	1	1	1	1
Facility Assistant	2	2	1	1
Janitor	3	3	3	3
Telephone Systems Operator	2	2	1	1
Program Manager	7	7	5	***4***

SALARIES AND EMPLOYEE BENEFITS (continued)

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Administrative Supervisor	6	6	5	5
Supervising Legal Clerk	1	1	0	0
Legal Clerk I/II	8	8	7	7
Support Services Assistant	6	6	6	6
Support Services Assistant-Confidential	1	1	1	1
Office Assistant III	7	7	7	7
Registration/Information Assistant	15	15	13	***12***
Office Assistant I/II	28	28	21	***20***
Compliance Management Officer	1	1	1	1
Training Officer-HSA	1	1	0	0
Program Evaluation Supervisor	2	2	1	1
C-IV Trainer	1	1	0	0
C-IV Program Specialist	1	1	0	0
C-IV Program Analyst	3	3	2	2
C-IV Business Manager	2	2	2	2
C-IV Deputy Project Manager	1	1	0	0
Family Services Supervisor	29	29	27	***26***
Family Services Representative III	36	36	33	33
Family Services Representative I/II	141	141	124	***120***
Eligibility Worker I/II	1	1	0	0
Social Services Program Administrator	5	5	*5*	***4***
Supervising Social Worker II	18	18	17	17
Social Worker IV-A/IV-B *	59	59	53	***52***
Social Worker IV-A/IV-B V/S *	2	2	2	***0***
Social Worker III *	49	49	45	45
Social Worker III V/S *	1	1	1	1
Social Worker I/II *	6	6	1	***0***
Social Services Program Worker	5	5	4	4
Management Information System Technician I/II	6	6	5	5
E&T Worker III	12	12	9	9
E&T Worker I/II	56	56	49	***47***
Veteran Claims Representative Supervisor	1	1	1	1
Veteran Claims Representative I/II	1	1	1	1
Public Conservator Inventory Specialist VS	1	1	1	1
Social Worker Aide	8	8	3	***0***
TOTAL FULL-TIME & VS	616	616	530	509
Extra Help:				
EH Social Worker I/II/III/IV	2.90	2.19	2.19	2.19
EH Family Assistance Representative I/II/III	0.25	0	0	0
EH Supervising Family Assistance Representative	0.15	0.22	0.22	0.22
EH Office Assistant I/II	0.29	0.72	0.72	0.72
EH Janitor	0.32	0.23	0.23	0.23
EH Registration Information Assistant	0.48	0.50	0.50	0.50
EH Special Projects Coordinator	0.69	0.94	0.94	0.94

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
EH Social Worker Aide/VA	0.44	0.39	0.39	0.39
EH E & T Case Manager	0.00	0.43	0.43	0.43
EH Account Clerk I/II/III	0.00	0.05	0.05	0.05
EH Office Assistant III	0.78	0.47	0.47	0.47
EH Management Information Systems Technician I	0.20	0.23	0.23	0.23
EH Legal Clerk I/II	0.00	0.00	0.00	0.00
TOTAL FTE	6.50	6.37	6.37	6.37
TOTAL BUDGETED/APPROVED	622.50	622.37	536.37	515.37

* 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). Salary savings and attendant benefits were increased to reflect 44 vacant positions.

On December 16, 2008 the department deleted the following vacant positions: one (1) Account Clerk I/II (Position #351), one (1) C-IV Program Analyst (Position #614), one C-IV Deputy Project Manager (Position# 569), one (1) C-IV Program Specialist (Position #576), one (1) C-IV Trainer (Position #578), one (1) Eligibility Worker I/II (Position #684), five (5) Employment & Training Worker I/II (Position #28, 92, 94, 457, 685), three (3) Employment & Training Worker III (Position #54, 554, 686), one (1) Facility Assistant (Position #302), eleven (11) Family Services Representatives I/II (Position #102, 117, 131, 142, 152, 286, 299, 431, 432, 596, 641), two (2) Family Services Representative III (Position #498, 612), one (1) Network Systems Support Analyst I/II (Position #25), three (3) Office Assistant I/II (Position #41, 633, 669), two (2) Program Manager (Position #32, 637), two (2) Registration information Assistant (Position #589, 693), two (2) Social Worker Aide (Position #323, 543), three (3) Social Worker I/II (Position #173, 174, 294), four (4) Social Worker III (Position #188, 256, 522, 564), six (6) Social Worker IVA/IVB (Position #78, 156, 170, 176, 181, 586), one (1) Software Application Assistant I/II (Position #52), one (1) Staff Services Analyst I/II (Position #402), one (1) Supervising Legal Clerk (Position #540), one (1) Supervising Social Worker (Position #295), one (1) Telephone Systems Operator (Position #110), and one (1) Training Officer – H.S.A. (Position #625).

On December 16, 2008 the Board of Supervisor's approved the department request to delete the following filled positions effective May 31, 2009: two (2) Account Clerk III (Position # 9, 560), one (1) Administrative Supervisor (Position #209), two (2) Employment & Training Worker I/II (Position #6, 26), six (6) Family Services Representative I/II (Position # 116, 663, 664, 665, 666, 667), one (1) Family Services Representative III (Position #495), two (2) Family Services Supervisor (Position #356, 535), one (1) Legal Clerk (Position #670), one (1) Management Info. Systems Tech I/II (Position #86), four (4) Office Assistant I/II (Position #49, 62, 352, 353), one (1) Program Evaluation Supervisor (Position #672), one (1) Social Svcs Program Administrator (Position #634), one (1) Social Svcs Program Worker (Position #629), six (6) Social Worker Aide (Position #8, 220 ,223, 324, 519, 542), three (3) Social Worker I/II (Position #240, 250, 279), one Software Application Assistant I/II (Position #66), two (2) Staff Services Analyst I/II (Position #219, 503), and one (1) Supervising Social Worker (Position #287).

On May 12, 2009 the Board of Supervisors rescinded the reduction in force for one (1) Supervising Social Worker (Position #287) and one (1) Social Svcs Program Administrator (Position #634). One (1) Deputy Director Human

SALARIES AND EMPLOYEE BENEFITS (Continued)

Services Agency (Position #3) was deleted. One (1) Staff Services Analyst I/II (Position #503) that was scheduled for deletion May 31, 2009 was extended to July 1, 2010 due to revenue from C-IV Migration Project. Three (3) Social Worker Aide (Position #8, 220, 324) and one (1) Social Worker I/II (Position #279) that were scheduled for deletion May 31, 2009 were extended to December 1, 2009 due to contracted services with the Merced County Department of Mental Health. ***On August 18, 2009 this contract was terminated due to fiscal constraints.***

On August 18, 2009 the Board of Supervisors approved the department's request to delete four (4) vacant and nineteen (19) filled positions due to an estimated decrease in State program revenues. The following vacant positions were deleted: one (1) Account Clerk II (Position #19), one (1) Office Assistant I/II (Position #541), one (1) Social Worker I/II (Position #279), and one (1) Staff Fiscal Analyst I/II (Position #257). The following nineteen (19) filled position have been approved to be deleted effective September 27, 2009: two (2) Employment & Training Worker I/II (Position #364, 454), three (3) Social Worker IVA/B (Position #204, 263, 288), four (4) Family Services Representative I/II (Position #137, 168, 435, 481), one (1) Family Services Supervisor (Position #611), one (1) Program Manager (Position #34), one (1) registration Information Assistant (Position #39), one (1) Social Services Program Administrator (Position #89), three (3) Social Worker Aid (Position #8, 220, 324), and one (1) Staff Services Analyst I/II (Position #503).

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

Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category has decreased overall primarily due to an anticipated reduction in appropriation for contractual services and a decrease in appropriation in Rents & Leases – Structure due to office closures in the prior year.

This category decreased due to anticipated reductions in State funding for CalWORK's, Child Welfare, Medi-Cal, and other programs. Contractual services, travel expenses, equipment leases and office expenses were some of the reductions made in order to reduce appropriation to balance department.

OTHER CHARGES

This category has decreased overall due to IHSS vendor payments significantly decreasing due to increased federal share of cost.

At Final Budget this category decreased due to a temporary increase in Federal participation for IHSS vendor costs. CalWORK's client service expenses were reduced due to an anticipated reduction in State funding.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for the anticipated costs of CIP Projects and supportive services provided by Agency Administrative Staff to different programs and grants.

Intrafund Transfer In was increased due to an increase for reimbursement for administrative support. Capital Improvement Projects were removed.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
80020	1 Duplex Scanner	$3,018	$3,018	$3,018
80021	4 Replacement Vehicles	80,000	80,000	***0***
80022	1 Replacement Van	24,999	24,999	***0***
Total		$108,017	$108,017	$3,018

The following capital assets are requested by the department. The one (1) Duplex Scanner is needed to replace an older model. The four (4) Replacement Vehicles are need due to high mileage and will reduce maintenance costs. The one (1) replacement Van is due to high mileage and will reduce maintenance costs.

At Final Budget vehicle requests were removed due to an anticipation of reductions to State funding.

REVENUE

Overall this category has increased based on estimates for State Public Assistance Admin., Federal Public Assistance Admin., and Other Revenue due to IHSS Waiver and anticipated increase in State reimbursement of FNS 209 collections. All accounts are subject to adjustment at Final Budget pending notification from funding sources.

This category decreased overall in State and Federal Public Assistance Administration accounts due to an anticipated reduction in State programmatic funding and the attendant Federal participation. These anticipated reductions were based on the State's budget reductions and the additional blue pencil reductions made by the Governor.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($869,813)	*($3,331,652)*	*($1,833,358)*	*($70,074)*	*($104,999)*	*($6,189,896)*	*($5,653,614)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	276,007	290,736	336,969	336,969	242,498
SERVICES & SUPPLIES	110,197	106,427	191,570	191,570	141,317
OTHER CHARGES	1,209,340	1,236,347	1,408,727	1,408,727	1,223,919
INTRAFUND & INTERFUND TRANSFERS	-2,101	-1,340	-2,500	-2,500	-2,500
GRAND TOTAL	1,593,443	1,632,170	1,934,766	1,934,766	1,605,234

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

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
IHSS Public Authority Manager	1	1	1	1
Management Information/Systems Technician I/II	2	2	2	***1***
Registration/Information Assistant	1	1	1	***0***
TOTAL FULL-TIME & VS	4	4	2	2
TOTAL BUDGETED/APPROVED	4.00	4.00	4.00	2.00

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

On August 18, 2009 the Board of supervisors approved the department's request to delete the following filled positions effective September 27, 2009 due to an anticipated decreased in program revenue from the State: one (1) Management Information Systems Technician I/II (Position #3) and one (1) Registration Information Assistant (Position #6). Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category has decreased overall in an effort to reduce operating costs to mitigate increases to salary costs.

At Final Budget this category decreased overall due to reductions in Insurance – Other, Professional and Specialized Services, and travel accounts based on trends.

OTHER CHARGES

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

At final budget provider benefits were reduced per State budget reductions.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE
Revenue has increased due to increased Federal and State share of contribution to expenditures.

At Final Budget State and Federal revenue accounts were reduced per State budget reductions.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($94,471)	*($50,253)*	*($184,808)*			*($329,532)*	*($269,448)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
OTHER CHARGES	63,060,929	67,366,769	72,613,589	72,613,589	69,351,556
GRAND TOTAL	63,060,929	67,366,769	72,613,589	72,613,589	69,351,556

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. Aid-Dependant Child-Family Group (CalWORKS): This program is federally funded at 82.92%, state funded at 14.88% with the **local share** at **2.20%**. The projection is based on a caseload increase of 4.64% and no cost of living adjustment (COLA).

B. Aid to Families with Dependent Children-Foster Care: This account consists of nineteen separate components, which are projected individually.

Foster Homes: Federal funding, 45.56%; state funding 21.78%; **local share, 32.66%**. Projection is based on a 4.79% caseload decrease and no rate increase.

2. Foster Homes: State funding, 40%; **local share 60%**. Projection is based on a 2.86% caseload decrease and no rate increase.

3. Institution placements by HSA: Federal funding, 45.56%; state funding 21.78%; **local share, 32.66%** Projection is based on a 19.04% caseload increase and no rate increase.

4. Institution placements by HSA: State funding 40.00%; **local share, 60.00%**. Projection is based on a 45.39% caseload decrease and no rate increase.

5. Institution placements by HSA: Federal funding, 45.56%; State funding 21.78%; **local share, 32.66%**. Projection is based on a 5% caseload increase and no rate increase.

6. Institution placements by HSA: State funding, 40%; **local share, 60%**. Projection based on a 54.55% caseload decrease and no rate increase.

7. Institution placements by Probation Department: Federal funding, 45.56%; State funding, 21.78%; **local share, 32.66%**. Projection is based on a 80% caseload increase and no rate increase.

8. Institution placements by Probation Department: State funding, 40%; **local share, 60%**. Projection is based on a 0% caseload decrease and no rate increase.

9. Institution placements by Probation Department: Federal funding, 45.56%; state funding 21.78%; **local share, 32.66%**. Projection is based on a 50% caseload increase and no rate increase.

10. Institution placements by Probation Department: State funding, 40%; **local share, 60%**. Projection is based on a 37.50% caseload decrease and no rate increase.

11. Severely Emotionally Disturbed Placements: State funding, 40%; **local share, 60%**. Projection is based on a 0% caseload increase and no rate increase.

12. Placements--By HSA All County Cost: **Local share, 100%**. Projection is based on a 55.56% caseload decrease and no rate increase.

13. Institution placements by Probation Department: **Local share, 100%.** Projection is based on a 0% caseload increase and no rate increase.

DEPARTMENT'S COMMENT (Continued)

14. Camp Placement by Probation Department: **Local Share, 100%.** Projection is based on a 75% caseload decrease and no rate increase.

15. Emergency Assistance: Federal funding, 0%; state funding, 70%; **local share, 30%**. Projection is based on a 100% caseload decrease and no rate increase.

16. Voluntary Placements: Federal funding, 45.56%; state funding 21.78%; **local share, 32.66%**. Projection is based on a 13.56% caseload increase and no rate increase.

17. KinGap: State funding, 81.76%; **local share, 18.24%**. Projection is based on a 17.46% caseload decrease and no rate increase.

18. THP Plus: State funding, 100%. Projection is based on a 10% caseload increase and no rate increase.

19. DOWITH: State funding, 40%; **local share, 60%**. Projection is based on a 100% caseload increase and no rate increase.

D. Aid to Refugees: This program is 100% federally funded. The projection is based on 1cases per month, as a contingency based on federal data.

E. Aid to Adoptions: This program is federally funded at 41.29%, state funded at 44.04% with the local share at 14.67%. The projection is based on no COLA and 3.90% 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.

At Final Budget appropriation for Aid-Dependant Child-Family Group and Aid-Dependant Children were reduced based on current caseload data.

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 decrease based on projected state allocations from State Motor Vehicle In Lieu, State-Aid For Public Assistance, and Public Assistance-Realignment.

At Final Budget Federal and State revenue was reduced based on reductions to appropriation for aid payments.

FINAL BUDGET ADJUSTMENTS (adjustments described prior)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
		($3,262,033)			*($3,262,033)*	*($3,496,897)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
OTHER CHARGES	378,027	328,080	388,158	388,158	388,158
GRAND TOTAL	378,027	328,080	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 30.45%.

B. Workfare: This component provides continuing grants to recipients who are able to "work out" their grants. The projection is based on a caseload growth increase of 22.52%.

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 7.06% caseload decrease.

D. Transportation Tickets: This component provides transportation to indigents. Tickets for the county and city transit systems are purchased and distributed. The budgeted amount reflects the potential number of rides that might be needed by recipients.

SALARIES AND EMPLOYEE BENEFITS

All staffing for these programs is included in budget unit 50000-Human Services Agency.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	4,292,298	4,195,868	5,367,530	5,367,530	5,124,663
SERVICES & SUPPLIES	971,905	1,017,268	1,520,971	1,520,971	1,582,225
OTHER CHARGES	-934	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-2,003,589	-1,433,130	-820,325	-820,325	-820,325
CAPITAL ASSETS	17,213	0	50,000	50,000	120,000
GRAND TOTAL	3,276,893	3,780,006	6,118,176	6,118,176	6,006,563

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 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	3	2	2
Special Projects Manager	1	1	1	1
Automation Systems Analyst I/II	2	2	2	***1***
Support Services Analyst I/II	4	4	3	3
Supervising E&T Specialist	4	5	5	***4***
E&T Specialist I/II	28	28	21	***19***
Staff Services Analyst I/II	2	2	3	3
Secretary III	1	1	1	1
Secretary I/II	1	1	1	1
Assessment Technician III	0	0	0	0
Assessment Technician I/II	10	9	9	***5***
Fiscal Supervisor	1	1	1	1
Fiscal/Management Information System Supervisor	0	0	0	0
Management Information System Technician I/II	3	3	3	3
Office Assistant III	4	4	4	***3***
Office Assistant I/II	2	2	1	***0***
TOTAL FULL-TIME & VS	70	69	60	50

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 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	0.25	0.25	0.25	0.25
EH Typist Clerk I/II	0.00	0.00	0.00	0.00
EH Office Assistant III	0.25	0.25	0.25	0.25
EH Typist Clerk III	0.00	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	0.25	0.25	0.25	0.25
EH E&T Specialist I	2.00	2.00	2.00	2.00
TOTAL FTE	4.00	4.00	4.00	4.00
TOTAL BUDGETED/APPROVED	74.00	73.00	64.00	54.00

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.

On November 4, 2008, the department was approved to add one (1) Staff Services Analyst I/II and to delete one (1) Support Services Analyst (Pos 89) and delete one (1) Office Assistant I/II (Pos 34).

On December 16, 2008 the department was authorized to delete seven (7) Employment Training Specialist I/II (Position #33, 42, 44, 58, 81, 95, 142) and one (1) Program Manager DWI (Position #30). The Board of Supervisors also approved the departments request to delete the following filled positions effective May, 31, 2009: one (1) Program Manager DWI (Position # 25) and three (3) Employment Training Specialist I/II (Position #100, 122, 141).

On May 12, 2009 the Board of Supervisors reinstated one (1) Program Manager DWI (Position # 25) and three (3) Employment Training Specialist I/II (Position #100, 122, 141) that were previously scheduled for deletion on the December 2008 action.

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.

For FY 2009/10 Extra Help was increased to help with additional workload for new Federal stimulus summer programs.

On August 18, 2009 the Board of Supervisors deleted the following vacant positions: four (4) Assessment Technician I/II (Position #16, 18, 38, 68), two (2) Employment & Training Specialist I/II (Position #2, 100), one (1) Supervising E&T Training Specialist (Position #15), one (1) Office Assistant I/II (Position #83), and one (1) Office Assistant III (Position #72).
Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information. Overtime, Overtime – Extra Help, and Special Pays increased due to additional workload required for stimulus programs.

SERVICES AND SUPPLIES
This category increased overall in Office Supplies for additional supply and small computer purchases to help with additional workload for new Federal summer programs.

At Final Budget appropriation for Special Department Expense – Software was increased to purchase case management system.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category has increased due to reductions in services for CalWORKs.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
80015	2 Passenger Vehicles	$50,000	$50,000	$50,000
80043	***Security System***	***0***	***0***	***25,000***
80044	***Modular Furniture***	***0***	***0***	***30,000***
80045	***1 Color Printer***	***0***	***0***	***15,000***
Total		$50,000	$50,000	$120,000

The department requests to purchase two new vehicles as replacements.

At Final Budget appropriation was added for security system and modular furniture for One Stop location. Color Printer replaces older unit.

REVENUE
Revenue increased primarily due to the addition of American Recovery and Reinvestment Act funds anticipated to be received by the State.

At Final Budget State Other revenue was decreased to balance 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*
($242,867)	*$61,254*			*$70,000*	*($111,613)*	*($111,613)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	0	0	6,526	6,526	6,851
SERVICES & SUPPLIES	1,023,156	1,070,956	1,212,097	1,212,097	1,211,772
GRAND TOTAL	1,023,156	1,070,956	1,218,623	1,218,623	1,218,623

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

DWI-WIA YOUTH

BUDGET UNIT 55100
The Workforce Investment Act (WIA) Youth Program budget unit was established in FY 2000/01 to track the WIA programs and services for economically disadvantaged youth, ages 14 through 21 and to include those receiving Temporary Assistance to Needy Families. The program targets out-of-school youth, youth no longer attending any school and who have not received a secondary school diploma, or have been subject to any stage of the criminal justice process. The program will provide assistance in achieving both academic and employment success. During FY 09/10 the American Recovery and Revitalization Act (ARRA) will provide additional one-time funds to increase services and allows for stand-along summer youth programs and extends eligibility to 22 to 24 year olds.

SALARIES AND EMPLOYEE BENEFITS
Under WIA, youth participant wages are paid via Extra Help appropriation. Appropriation decreased based on trends.

At Final Budget Worker Compensation Insurance was increased to reflect additional premium.

SERVICES AND SUPPLIES
This category decreased in professional and Specialized Services-Contractual Agreements.

At Final Budget appropriation was taken from Professional and Specialized Services to cover additional insurance premium.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Revenue is decreased in State Other to Balance budget unit.

At Final Budget State other revenue was decreased based on carryover funds to balance 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*
$325	*($325)*				*$0*	*($712)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	0	2,894	21,747	21,747	22,830
SERVICES & SUPPLIES	29,519	42,736	162,473	162,473	161,390
OTHER CHARGES	80,003	89,253	209,240	209,240	209,240
GRAND TOTAL	109,522	134,883	393,460	393,460	393,460

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. In FY 09/10 the American Recovery and Revitalization Act (ARRA) will provide on-time funds to increase services.

SALARIES AND EMPLOYEE BENEFITS
Under WIA, adult participant wages are paid via Extra Help appropriation. Appropriation increased based on anticipation of additional participants.

At Final Budget Worker Compensation Insurance was increased to reflect additional premium.

SERVICES AND SUPPLIES
This category increased in professional and Specialized Services-Contractual Agreements based on State contract and American Recovery and Reinvestment Act funds.

At Final Budget appropriation was taken from Professional and Specialized Services – Contractual Agreements to cover additional insurance premium.

OTHER CHARGES
This category has increased in order to meet the anticipated needs of participates.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
Revenue is decreased in State Other to Balance budget unit.

At Final Budget State other revenue was increased based encumbrances to balance unit.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$1,083	*($1,083)*				*$0*	*$21,371*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	0	0	21,747	21,747	22,830
SERVICES & SUPPLIES	27,007	40,437	137,473	137,473	136,390
OTHER CHARGES	65,962	41,034	229,220	229,220	229,220
GRAND TOTAL	92,969	81,471	388,440	388,440	388,440

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. In FY 09/10 the American Recovery and Revitalization Act (ARRA) will provide on-time funds to increase services.

SALARIES AND EMPLOYEE BENEFITS

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

At Final Budget Worker Compensation Insurance was increased to reflect additional premium.

SERVICES AND SUPPLIES

This category increased in professional and Specialized Services-Contractual Agreements based on State contract and American Recovery and Reinvestment Act funds.

At Final Budget appropriation was taken from Professional and Specialized Services-Contractual Agreements to cover additional insurance premium.

OTHER CHARGES

This category has increased in order to meet the anticipated needs of participates.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is increased in State Other to Balance budget unit.

At Final Budget State other revenue was increased based on encumbrances to balance unit.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$1,083	*($1,083)*				*$0*	*$37,498*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	352,173	524,596	752,000	752,000	752,000
OTHER CHARGES	10,133	45,320	50,000	50,000	50,000
GRAND TOTAL	362,306	569,916	802,000	802,000	802,000

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.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

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

At Final Budget State other revenue was increased based on encumbrances to balance unit.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

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

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1580
BUDGET UNIT # - 57600
UNIT TITLE - DWI-YOUTH SPECIAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	0	48,184	1,091,300	1,091,300	1,138,988
SERVICES & SUPPLIES	0	10,096	499,380	499,380	451,692
OTHER CHARGES	0	660	50,000	50,000	50,000
GRAND TOTAL	0	58,940	1,640,680	1,640,680	1,640,680

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

DWI – YOUTH SPECIAL

BUDGET UNIT 57600

On February 17, 2009 President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA). Included in the ARRA is funding and mandated programs for Youth and Summer Youth for participants ages 14 through 24. This budget unit was established in May 2009 to track these funds and programs. The program will provide assistance in achieving both academic and employment success. These ARRA funds will provide increased services, allows for stand-alone summer youth programs, and extends eligibility from 22 to 24 year old.

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 Worker Compensation Insurance was increased to reflect additional premium.

SERVICES AND SUPPLIES

None.

At Final Budget appropriation was taken from Professional and Specialized Services to cover additional insurance premium.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

At Final Budget State other revenue was increased based on encumbrances to balance 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*
$47,688	*($47,688)*				*$0*	*$31,262*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1586
BUDGET UNIT # - 57700
UNIT TITLE - DWI-ADULT SPECIAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	0	0	218,260	218,260	231,043
SERVICES & SUPPLIES	0	0	326,020	326,020	313,237
OTHER CHARGES	0	0	200,000	200,000	200,000
GRAND TOTAL	0	0	744,280	744,280	744,280

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

B018 (12/98)

DWI – ADULT SPECIAL

BUDGET UNIT 57700

On February 17, 2009 President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA). Included in the ARRA is funding for increasing programs for Adults. This budget unit was established in May 2009 to track these funds and programs for 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 Worker Compensation Insurance was increased to reflect additional premium.

SERVICES AND SUPPLIES

None.

At Final Budget appropriation was taken from Professional and Specialized Services to cover additional insurance premium.

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*
$12,783	*($12,783)*				*$0*	*($0)*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1587
BUDGET UNIT # - 57800
UNIT TITLE - DWI-DISLOCATED WORKER SPECIAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	0	0	218,260	218,260	231,043
SERVICES & SUPPLIES	0	0	526,020	526,020	513,237
OTHER CHARGES	0	0	400,000	400,000	400,000
GRAND TOTAL	0	0	1,144,280	1,144,280	1,144,280

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

B018 (12/98)

DWI – DISLOCATED WORKER SPECIAL

BUDGET UNIT 57800

On February 17, 2009 President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA). Included in the ARRA is funding for increasing programs for Dislocated Workers. This budget unit was established in May 2009 to track these funds and programs 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

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 Worker Compensation Insurance was increased to reflect additional premium.

SERVICES AND SUPPLIES

None.

At Final Budget appropriation was taken from Professional and Specialized Services to cover additional insurance premium.

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*
$12,783	***($12,783)***					

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1589
BUDGET UNIT # - 57900
UNIT TITLE - DWI-CCWC GREEN JOBS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	0	0	0	0	809,885
GRAND TOTAL	0	0	0	0	809,885

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

DWI – CCWC GREEN JOBS

BUDGET UNIT 57900

On February 17, 2009 President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA). Included in the ARRA is funding for increasing programs for Dislocated Workers. This budget unit was established in May 2009 to track these funds and programs 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

None

SERVICES AND SUPPLIES

None.

At Final Budget appropriation was added to Office Expense – General, Professional and Specialized Services – Contractual Agreements, and Transportation and Travel.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

At Final Budget State Other revenue was added due to award of new grant.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$809,885				*$809,885*	*$809,885*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	451,727	364,843	414,212	414,212	444,166
SERVICES & SUPPLIES	556,058	557,876	525,254	525,254	570,205
OTHER CHARGES	830,086	872,240	1,000,305	1,000,305	984,478
INTRAFUND & INTERFUND TRANSFERS	-27,020	-25,924	-31,368	-31,368	-61,459
CAPITAL ASSETS	11,567	0	0	0	0
GRAND TOTAL	1,822,418	1,769,035	1,908,403	1,908,403	1,937,390

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

B018 (12/98)

AREA AGENCY ON AGING

BUDGET UNIT 59000

The Area Agency on Aging (AAA) was designated by the California Department of Aging as the agency responsible for planning, developing, coordinating, and monitoring a comprehensive system of services and focal points for delivery of services to senior citizens throughout Merced County. This agency also acts as an advocate for the elderly in accordance with the 1978 Older Americans Act as amended. County Ordinance Number 964 established a Department of Aging to study, evaluate, and make recommendations to the Board of Supervisors relating to any and all matters affecting the aged of Merced County, including, but not limited to, health, education, employment, housing, nutrition, legal services, transportation, and recreation.

The Human Services Agency is responsible for administration of AAA programs and budget.

SALARIES AND EMPLOYEE BENEFITS

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Senior Services Program Manager	1	1	1	1
Ombudsman Program Manager	1	1	1	1
Senior Services Program Specialist	1	1	1	1
Senior Services Program Worker	1	1	1	1
TOTAL FULL-TIME & VS	4	4	4	4
Extra Help				
EH Senior Services Program Worker	0.82	0.75	0.75	0.75
EH Senior Participant	6.18	6.33	0.00	0.00
EH Community Worker	2.13	2.13	2.75	2.75
TOTAL FTE	9.13	9.21	3.50	3.50
TOTAL BUDGETED/APPROVED	13.13	13.21	7.50	7.50

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.

At Final Budget appropriation for extra help was increased due to increased workload for implementation of Program to Encourage Active, Rewarding Lives for Seniors (PEARLS) Grant. Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

None.

At Final Budget this category increased overall due to appropriation added in various accounts for the implementation of the PEARLS grant. Appropriation was reduced in community service programs for Special Department Expense – Senior Program, Special Department Expense – Vault, and Professional and Special Services – Contract Employee due to anticipated State funding reductions.

OTHER CHARGES

This category reflects contractual arrangements for services. This category decreased due to shift of costs out of Home Delivered Meals to Extra Help. FY09/10 AAA will be completing the required program assessments instead of being part of the contract as in the past.

At Final Budget appropriation was reduced for the Brown Bag program due to reductions in State funding.

INTRAFUND AND INTERFUND TRANSFERS
This category reflects reimbursement for services provided by the AAA Program Managers based on time studies

At Final Budget Intrafund Transfers In increased due to implementation of the PEARLS grant.

CAPITAL ASSETS
None.

REVENUE
Revenue is based on FY 2008/2009 planning estimates from the State.

At Final Budget revenue increased overall due the implementation of the PEARLS grant. Revenue was reduced due to anticipated reductions in State funding for community based 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*
$29,954	*$44,951*	*($15,827)*	*($30,091)*		*$28,987*	*$32,102*

EDUCATION FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	1,701,336	1,923,730	2,283,212	2,283,212	2,286,061
SERVICES & SUPPLIES	853,964	781,976	734,272	734,272	723,272
OTHER CHARGES	15,689	15,689	15,689	15,689	15,689
CAPITAL ASSETS	34,436	3,066	0	0	0
GRAND TOTAL	2,605,425	2,724,461	3,033,173	3,033,173	3,025,022

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
County Librarian	1	1	1	1
Supervising Librarian	1	1	1	1
Librarian I/II	2	2	2	2
Library Assistant I/II VS	13	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	2	2	2	2
TOTAL FULL-TIME & VS	26	26	26	26
Extra Help				
EH Pages	1.30	1.30	1.30	1.30
EH Library Assistant I	8.43	9.43	9.43	***8.43***
EH Librarian I/II	0.00	0.00	0.00	0.00
EH Special Projects Coordinator	0.00	0.00	0.00	0.00
TOTAL FTE	9.73	10.73	10.73	9.73
TOTAL BUDGETED/APPPROVED	35.73	36.73	36.73	35.73

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 added 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.

Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information. Vacation and Sick Leave payoffs were reduced based on current information.

SERVICES AND SUPPLIES
None.

At Final Budget Communications, Household Expense – Contractual, and Office Expense – Postage were reduced based on current information and fiscal constraints.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is has decreased to reflect reimbursement for law library in received as revenue.

CAPITAL ASSETS
None.

REVENUE
Revenue increased due to an estimated increase in RDA funds and trust funds to balance budget.

At Final Budget Other Revenue was increased for funds moved from trust.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$2,849	*($11,000)*				*($8,151)*	*$100,000*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	306,549	278,968	308,449	308,449	257,731
SERVICES & SUPPLIES	51,451	52,950	58,132	58,132	57,953
CAPITAL ASSETS	0	27,436	0	0	0
GRAND TOTAL	358,000	359,354	366,581	366,581	315,684

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Agricultural Field Technician	1	1	1	1
Cooperative Extension Office Supervisor	1	1	1	1
Office Assistant III	2	1	1	1
Office Assistant I/II	1	1	***1***	***0***
TOTAL FULL TIME & VS	5	4	4	3
TOTAL BUDGETED/APPROVED	5.00	4.00	4.00	3.00

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.

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 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) filled Office Assistant I/II (Position #5) due to fiscal constraints effective September 27, 2009. Retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

None.

At Final Budget Insurance – General Liability was reduced due to deletion of position.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue decreased due to termination of contract with UC for clerical services.

FINAL BUDGET ADJUSTMENTS (adjustments described prior)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($50,718)	*($719)*				*($50,897)*	

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	203,655	231,431	250,836	250,836	250,521
SERVICES & SUPPLIES	22,508	28,111	26,930	26,930	24,021
CAPITAL ASSETS	6,569	0	0	0	0
GRAND TOTAL	232,732	259,542	277,766	277,766	274,542

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

	2007/2008 APPROVED	2008/2009 APPROVED	2009/2010 RECOMMENDED	2009/2010 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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

At final budget, Salaries and Wages – Extra Help was reduced based on fiscal constraints.

SERVICES AND SUPPLIES

This category is decreased overall for Special Department Expense – Athletic Supplies; Transportation and Travel – In State Overnite; and Special Department Expense – Fingerprint/Drug test to try and meet 10% reduction target in net county costs.

At final budget, Special Department Expense – Athletic Supplies were reduced based on fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

The revenue account Park and Recreation Fees is established to account for funds received from soccer, volleyball and other activities.

FINAL BUDGET ADJUSTMENTS (adjustments described prior)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($315)	*($2,909)*				*($3,224)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	15,969	45,956	60,000	60,000	60,000
CAPITAL ASSETS	0	62,640	0	0	0
GRAND TOTAL	15,969	108,596	60,000	60,000	60,000

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

B018 (12/98)

DPW-SPECIAL RECREATION DIVISION

BUDGET UNIT 70100-70116
This Budget Unit was established by the Board of Supervisors to track funds provided for parks and recreation, land acquisition, development of local park and recreation facilities, and the operation and maintenance of existing parks and recreation facilities in the unincorporated communities of Merced County.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
Funds provided to the ten (10) unincorporated areas for recreational equipment, services and supplies for communities to offer programs.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

REVENUE
None.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SALARIES & EMPLOYEE BENEFITS	1,129,337	1,297,168	1,356,124	1,356,124	1,200,480
SERVICES & SUPPLIES	486,400	543,967	614,503	614,503	597,846
OTHER CHARGES	622	0	2,846	2,846	2,846
INTRAFUND & INTERFUND TRANSFERS	5,500	-66,949	-67,800	-67,800	-67,800
CAPITAL ASSETS	1,018,293	822,654	100,000	100,000	100,000
GRAND TOTAL	2,640,152	2,596,840	2,005,673	2,005,673	1,833,372

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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Deputy Director Public Works Parks & Recreation	1	1	1	1
Parks Superintendent	1	1	1	1
Parks Equipment Construction Specialist	1	1	1	1
Parks Caretaker II	1	1	1	***0***
Parks Caretaker I	2	2	2	***1***
Park Maintenance Specialist	2	2	2	2
Grounds Maintenance Worker I/II	8	8	8	9
Office Assistant III	1	1	1	1
Typist Clerk III	0	0	0	0
TOTAL FULL-TIME & VS	17	17	17	15
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	8.50	8.50	8.50	8.50
EH Special Project Coordinator	0.52	0.52	0.52	0.52
TOTAL FTE	11.82	11.82	11.82	11.82
TOTAL BUDGETED/APPROVED	28.82	28.82	28.82	26.82

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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

The Fiscal Year 2009-10 Proposed Budget inadvertently listed 11 Ground Maintenance Worker I/II's. The correct count was 8 (eight) Ground Maintenance Worker I/II's, 2 (two) Parks Caretaker I, and 1 (one) Parks Caretaker II. On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) vacant Park Caretaker I (Position #4) one (1) Park Caretaker II (Position#6). Salary and Wages - Overtime and Salary and Wages – Extra Help were reduced based on fiscal constraints.

SALARIES AND EMPLOYEE BENEFITS (Continued)

Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category is decreased overall through most line items based on fiscal constraints.

At final budget, Maintenance Equipment – Auto, Special Department Expense – Other, and Transportation and Travel are decreased due to fiscal constraints. General Liability is decreased based on deletion of vacant positions.

OTHER CHARGES

Taxes and assessments are budgeted at fiscal year 2008/09 level for services provided by Merced Irrigation District.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
80001	1 Tractor	$68,000	$68,000	$68,000
80002	1 Sweeper	32,000	32,000	32,000
Total		$100,000	$100,000	$100,000

The Tractor and Sweeper are requested to replace aged equipment that is not economically feasible to repair or maintain.

REVENUE

This category is decreased overall in State other due to decrease in reimbursable projects.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($155,644)	*($16,657)*				*($172,301)*	*$0*

DEBT SERVICE

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	2,084	4,289	7,600	7,600	7,600
OTHER CHARGES	988,876	988,476	991,927	991,927	991,927
GRAND TOTAL	990,960	992,765	999,527	999,527	999,527

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

B018 (12/98)

DEBT SERVICE – JUVENILE JUSTICE CORRECTIONAL FACILITY

BUDGET UNIT 70800

On July 1, 2002, the County of Merced issued $15,705,000 in certificates of participation to assist in financing the construction of a new juvenile justice facility. This budget unit was established to account for the annual debt service payments on that borrowing. The debt will be repaid over 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 06/30/09
Juvenile Justice Facility	$15,705,000	30 Years	$13,535,000

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (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 06/30/09
Energy Retrofit Loan	$1,805,328	11 Years	$731,560

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	32,854	83,611	110,000	110,000	110,000
GRAND TOTAL	32,854	83,611	110,000	110,000	110,000

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 initially established to provide appropriation for the interest and administrative costs of securing Tax and Revenue Anticipation and other notes (TRANS). The County has not needed to issue a TRAN since the 1999/2000 fiscal year.

During the 2001/2002 fiscal year the County securitized its future receipts from cigarette manufacturers that it was to receive under a Master Settlement Agreement. The Merced County Tobacco Funding Corporation (Corporation), a non-profit public benefit corporation organized under California Law, was created for the sole purpose of handling the securitization. This budget unit now also provides appropriation for the Corporation's trustee administrative and auditing costs associated with that securitization.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category accounts for the debt administration and audit fees for the Tobacco Securitization Funds.

OTHER CHARGES

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	1,850	1,875	5,100	5,100	5,100
OTHER CHARGES	660,431	662,181	663,632	663,632	663,632
GRAND TOTAL	662,281	664,056	668,732	668,732	668,732

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

B018 (12/98)

DEBT SERVICE – JUSTICE FACILITY

BUDGET UNIT 71300

On June 1, 2005, the County issued $10,200,000 in certificates of participation to assist in financing the construction of a new courthouse facility. This budget unit was established to account for the debt service requirements on that debt. The loan is for a period of 25 years, with the first payment due in December 2005 and the final payment due in June 2030. The interest rate on the debt will increase during the loan period from 3% at the beginning to 4.375% at the end of the loan

Component	Principal Amount	Payment Period	Principal Balance 06/30/09
Courthouse Justice Facility	$10,200,000	25 Years	$9,115,000

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	124,000	120,000	70,000	70,000	70,000
OTHER CHARGES	1,007,770	1,007,767	1,007,768	1,007,768	1,007,768
GRAND TOTAL	1,131,770	1,127,767	1,077,768	1,077,768	1,077,768

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 06/30/09
Dairy Loan Program	20 Years	$9,283,366

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 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (5)
SERVICES & SUPPLIES	2,145	2,145	7,600	7,600	7,600
OTHER CHARGES	5,965,695	6,264,465	6,580,845	6,580,845	6,580,845
GRAND TOTAL	5,967,840	6,266,610	6,588,445	6,588,445	6,588,445

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

B018 (12/98)

DEBT SERVICE – PENSION OBLIGATION BONDS

BUDGET UNIT 71900

During the 1998/99 fiscal year the County issued $63,070,000 in Pension Obligation Bonds (POBs) to refinance the Unfunded Actuarial Accrued Liability (UAAL) in the Retirement System. This budget unit was established 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 06/30/09
Pension Obligation Bonds	$63,070,000	18 Years	$48,580,000

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

None.

PROVISION FOR CONTINGENCIES

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2009-2010

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. 2007-2008 (1)	ACTUAL EXPEND. 2008-2009 (2)	DEPARTMENT REQUESTS 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2009-2010 (4)	APPROVED BY BOARD OF SUPV. 2009-2010 (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:

B018 (12/98)

CONTINGENCIES – GENERAL FUND

BUDGET UNIT 72000

The Contingency Budget Unit accounts for unforeseen emergencies of uncertain amounts not covered by specific appropriations in the approved budget. This amount would also be available for temporary cash flow loans to alleviate problems that could hinder general operations from delayed receipt of reimbursements or revenue. The Contingency Fund serves to limit unforeseen liabilities of the General Fund including varying economic conditions.

EXECUTIVE'S COMMENT

The recession and the loss of millions in property tax revenue to the state made it virtually impossible for the County to budget a General Reserve or Contingency during the 1990's. The flooding experienced in the County during FY 1997/98 left both damage to be repaired and an increased awareness of the need for resources in emergency situations. This underscored the need to review the County's ability to provide resources in emergency situations and address unexpected issues that may occur in the near future as a result of significant population growth, the 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

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Operational Statement for the Fiscal Year 2009-2010

County Budget Form
Schedule 10
Final

Fund Title: Fleet Service
Service Acct: Internal Service Fund

Operating Detail (1)	Audited Actual 2007-2008 (2)	Actual 2008-2009 (3)	Proposed Estimates 2009-2010 (4)	Approved Estimates 2009-2010 (5)
Operating income:				
Charges for services	4,192,857	4,209,952	4,429,851	4,429,851
Total operating income	4,192,857	4,209,952	4,429,851	4,429,851
Operating expenses:				
Salaries and employee benefits	557,993	587,522	639,434	642,034
Services and supplies	2,151,985	2,094,346	2,993,874	3,013,874
Depreciation and amortization	597,281	597,281	597,281	597,281
Total operating expenses	3,307,259	3,279,149	4,230,589	4,253,189
Net operating income (Loss)	885,598	930,803	199,262	176,662
Non-operating revenues:				
Use of money and property	100,299	25,560	10,000	10,000
Other revenue	33,454	49,393	385,000	385,000
Capital contributions	0	0	0	0
Total non-operating revenues	133,753	74,953	395,000	395,000
Non-operating expenses:				
Loss on disposition of fixed assets	65,186	0	0	0
Other charges	0	0	0	0
Total non-operating expenses	65,186	0	0	0
Change in net assets	954,165	1,005,756	594,262	571,662
Fixed assets purchased	513,149	954,092	1,091,000	1,100,000
Net assets balance	5,366,064	7,325,912	9,011,174	8,997,574
Reserved for fleet replacement	1,763,556	2,030,046	1,926,579	1,984,046

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 2008-2009 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2009 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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 REQUESTED	2009/10 RECOMMENDED
Fleet Maintenance Supervisor	1	1	1	1
Automotive Technician	4	4	4	4
Parts Supply Clerk	1	1	1	1
Office Assistant III	1	1	1	1
Office Assistant I/II VS	0	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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

At Final Budget Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category is increased overall based on Special Department Expense-Cost Allocation from Auditor's office, Maintenance Equipment – Fuel is increased based on higher projected fuel costs and usage, and Maintenance - Structure, Improvement and Grounds is increased based on mandated upgrades to underground storage tanks.

At final budget Professional and Special Services – Administrative Services was increased based on increased processing services to be provided to the unit.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
80003	2 Scanner Tools	$12,000	$12,000	$12,000
80004	10 Light Bars	30,000	30,000	30,000
80006	1 Connex Storage Container	25,000	25,000	25,000
80007	12 Patrol Vehicles	429,000	429,000	429,000
80008	19 New and Used Vehicles	595,000	595,000	595,000
80047	***1 Photocopier***	***0***	***0***	***9,000***
	Total	$1,091,000	$1,091,000	***$1,100,000***

The Scanner Tools, Light Bars, Patrol Vehicles, and New and Used Vehicles are for replacement of aged

CAPITAL ASSETS (Continued)
equipment no longer economical to repair or part of scheduled replacement plan. The Connex Storage Container is for vehicle tire storage.

At final budget appropriation was established for capital asset #80047 one (1) Photocopier to replace obsolete analog copier no longer cost effective to repair.

REVENUE
This category is increased overall for Operations & Maintenance based on increased fuel, labor rates, and Other Sales for gasoline sales to Transit.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$2,600	***$20,000***			***$9,000***	***$31,600***	***$0***

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Operational Statement for the Fiscal Year 2009-2010

Fund Title: Administrative Services
Service Acct: Internal Service Fund

Operating Detail (1)	Audited Actual 2007-2008 (2)	Actual 2008-2009 (3)	Proposed Estimates 2009-2010 (4)	Approved Estimates 2009-2010 (5)
Operating income:				
Charges for services	8,970,129	9,045,602	10,316,573	10,374,573
Total operating income	8,970,129	9,045,602	10,316,573	10,374,573
Operating expenses:				
Salaries and employee benefits	3,884,821	4,152,797	4,956,577	4,847,090
Services and supplies	4,017,301	3,978,562	4,748,420	4,863,922
Depreciation and amortization	229,254	229,254	229,254	229,254
Total operating expenses	8,131,376	8,360,613	9,934,251	9,940,266
Net operating income (Loss)	838,753	684,989	382,322	434,307
Non-operating revenues:				
Use of money and property	34,259	30,287	20,000	20,000
Other revenue	0	1,804	0	0
Gain on disposition of fixed assets	100	0	0	0
Capital contributions	0	0	0	0
Total non-operating revenues	34,359	32,091	20,000	20,000
Non-operating expenses:				
Interest on notes and loans	76,616	73,561	48,758	44,097
Total non-operating expenses	76,616	73,561	48,758	44,097
Change in net assets	796,496	643,519	353,564	410,210
Long term debt payments	681,095	873,587	376,253	200,478
Fixed assets purchased	14,462	241,169	84,611	117,611
Net assets balance	2,124,588	2,768,107	3,121,671	3,178,317

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 2008-2009 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2009 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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Director Administrative Services/Chief Information Officer	1	1	1	1
Assistant Director Administrative Services-Information System	1	1	1	***0***
Systems and Operations Supervisor	1	1	1	1
Supervising Programmer Analyst	3	3	3	***2***
Supervising Network Systems Support Analyst	1	1	1	***2***
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	9	***9***
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	7	7	7	7
Network Systems Support Analyst III	1	1	1	1
Automation Systems Analyst	0	0	2	0
Computer Support Assistant III	1	1	1	1
Computer Support Assistant I/II	2	2	2	2
Computer Operator I/II	3	3	3	3
Secretary II	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Communication Coordinator	1	1	1	1
Account Clerk I/II	1	1	1	1
Fiscal Manager	0	0	0	***1***
Information Systems Manager	0	0	0	***2***
TOTAL FULL-TIME & VS	46	46	48	43
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	49.22	44.22

On November 8, 2008 two (2) Automation Analysts positions #35 and #36 were approved by the Board. The department has since requested these vacant positions be deleted 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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

For FY 2009/10 the department requests to add one (1) Fiscal Manager, one (1) Supervising Network Support Analyst, and two (2) Information System Managers. The department requests to delete two (2) Automation System Analyst I (Position #35, 36), one (1) Assistant Director Administrative Services – Information Systems (Position #13), five (5) Programmer Analyst (Position #8, 17, 31, 42, 43).

Administrative Services is currently reviewing alternatives to address service delivery needs through a departmental reorganization. Recommendations may be forthcoming at final budget.

On August 18, 2009 the Board of Supervisors approved the department's request for reorganization. The department was approved to delete five (5) vacant Programmer Analyst I/II (Position #8, 17, 31, 42, 43) and one (1) vacant Assistant Director Administrative Services – Information Systems (Position #13). Effective November 9, 2009 the department was approve to add one (1) Fiscal Manager, two (2) Information Systems Manager, and one (1) Supervising Network Systems Support Analyst. The Board also deleted one (1) vacant Supervising Programmer Analyst (Position #38), and two (2) Automation Systems Analyst I/II (Position #35, 36). The Automation Systems Analyst I/II were inadvertently not listed in the FY 2009/10 Recommended position count.

At Final Budget Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category is decreased overall based on a reduction in Rents and Leases – Equipment due to fiscal constraints. Office Expense Computers is increased for mid-year replacements. Professional and Special Services – Data Processing is increased for Communications division based on rates for services provided.

At final budget Professional and Special Services – Data Processing was increased to support implementation of infrastructure for e-mail system migration.

OTHER CHARGES

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

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
80016	6 Cisco Switches 3560-24	$17,875	$17,875	$17,875
80017	6 Cisco Switches 3560-48	30,398	30,398	30,398
80018	2 Cisco ASA 5510 Fire Walls	5,650	5,650	5,650
80019	2 Lexmark C935 HDN W/Finisher	20,688	20,688	20,688
80059	***E-Mail System***	***0***	***0***	***33,000***
83600	Structures and Improvements	10,000	10,000	10,000
Total		$84,611	$84,611	$117,611

The Cisco Switches are requested to replace obsolete computer and phone hookups that can no longer support departmental use. The Cisco Firewalls are for increased security and the Lexmark's are requested to replace printers no longer economically feasible to repair.

At final budget an appropriation was established for capital asset #80059 E-mail System upgrade.

REVENUE

This category is increased overall in Data Processing based on rates charged for services.

At final budget Data Processing line item account was increased to support E-Mail system. Funds are to come from department trust 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*
($109,487)	*$24,603*			*$33,000*	*($51,884)*	*$58,000*

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Operational Statement for the Fiscal Year 2009-2010

Fund Title: Insurance Pool
Service Acct: Internal Service Fund

Operating Detail (1)	Audited Actual 2007-2008 (2)	Actual 2008-2009 (3)	Proposed Estimates 2009-2010 (4)	Approved Estimates 2009-2010 (5)
Operating income:				
Insurance allocations	42,379,209	40,272,581	44,163,053	44,163,053
Total operating income	42,379,209	40,272,581	44,163,053	44,163,053
Operating expenses:				
Salaries and employee benefits	1,297	0	0	0
Services and supplies	33,325,267	34,063,383	38,916,128	38,916,128
Other charges	5,372,785	6,863,615	8,966,397	8,966,397
Total operating expenses	38,699,349	40,926,998	47,882,525	47,882,525
Net operating income (Loss)	3,679,860	(654,417)	(3,719,472)	(3,719,472)
Non-operating revenues:				
Use of money and property	1,342,533	783,115	1,013,000	1,013,000
Transfers in	0	304,053	350,000	350,000
Total non-operating revenues	1,342,533	1,087,168	1,363,000	1,363,000
Change in net assets	5,022,393	432,751	(2,356,472)	(2,356,472)
Net assets balance	18,518,979	18,951,730	16,595,258	16,595,258
Reserved for risk liability	18,518,979	18,951,730	16,595,258	16,595,258

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2008-2009 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2009 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 in Insurance – Other based on rising coverage costs; Insurance – Environmental Liability for environmental cases; and Professional and Special Services – Administrative Services based on cost allocation plan.

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

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

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

ENTERPRISE FUNDS

COUNTY OF MERCED

State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2009-2010

Fund Title: Medical Facility Lease
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2007-2008 (2)	Actual 2008-2009 (3)	Proposed Estimates 2009-2010 (4)	Approved Estimates 2009-2010 (5)
Operating income:				
Charges for services	120,000	120,000	120,000	120,000
Total operating income	120,000	120,000	120,000	120,000
Operating expenses:				
Depreciation and amortization	272,950	272,950	272,950	272,950
Total operating expenses	272,950	272,950	272,950	272,950
Net operating income (Loss)	(152,950)	(152,950)	(152,950)	(152,950)
Non-operating revenues:				
Use of money and property	577,671	70,863	100,000	100,000
Total non-operating revenues	577,671	70,863	100,000	100,000
Change in net assets	424,721	(82,087)	(52,950)	(52,950)
Net assets balance	16,592,635	16,510,548	16,457,598	16,457,598

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 2008-2009 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2009 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 maintained at FY 2008/09 level based on projected revenue for Interest.

COUNTY OF MERCED

State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2009-2010

Fund Title: Solid Waste
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2007-2008 (2)	Actual 2008-2009 (3)	Proposed Estimates 2009-2010 (4)	Approved Estimates 2009-2010 (5)
Operating income:				
Charges for services	9,032,080	7,865,517	8,697,000	8,697,000
Sales	326,533	217,678	100,000	100,000
Total operating income	9,358,613	8,083,195	8,797,000	8,797,000
Operating expenses:				
Salaries and employee benefits	3,580,389	3,655,752	4,503,097	3,700,035
Services and supplies	4,157,917	3,826,484	5,189,430	4,286,858
Depreciation and amortization	1,246,027	1,246,027	1,246,027	1,246,027
Total operating expenses	8,984,333	8,728,263	10,938,554	9,232,920
Net operating income (Loss)	374,280	(645,068)	(2,141,554)	(435,920)
Non-operating revenues:				
Use of money and property	1,695,705	334,293	210,000	210,000
Other revenue	19,998	60,206	297,300	297,300
Aid from other gov't agencies	0	22,463	15,000	15,000
Total non-operating revenues	1,715,703	416,962	522,300	522,300
Non-operating expenses:				
Interest on notes and loans	1,364,789	1,600,870	1,457,544	1,637,353
Transfers out	0	1,759,109	0	0
Total non-operating expenses	1,364,789	3,359,979	1,457,544	1,637,353
Change in net assets	725,194	(3,588,085)	(3,076,798)	(1,550,973)
Long term debt payments	715,458	2,201,966	2,091,140	2,801,576
Long term debt proceeds	32,442,344	1,959,006	12,550,000	12,550,000
Fixed assets purchased/constructed	5,456,402	1,678,501	10,500	10,500
Net assets balance	25,240,675	21,652,590	18,575,792	20,101,617

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 2008-2009 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2009 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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Deputy Director Public Works/Solid Waste	1	1	1	1
Solid Waste Manager	2	2	2	***1***
Integrated Waste Program Manager	0	0	0	0
Environmental Resource Manager	1	1	1	1
Environmental Permit Compliance Specialist	0	0	0	0
Staff Services Analyst I/II	1	1	1	1
Fiscal Services Supervisor	0	1	0	0
Solid Waste Supervisor	4	4	4	4
Landfill Supervisor	0	0	0	0
Solid Waste Equipment Operator	14	14	14	***12***
Landfill Equipment Operator	0	0	0	0
Solid Waste Maintenance Worker I/II	18	18	18	***8***
Heavy Equipment Mechanic	1	1	1	1
Accounting Technician	1	1	1	1
Account Clerk III	1	1	1	1
Solid Waste Scale House Attendant	3	3	3	3
Solid Waste Scale House Attendant VS	2	2	2	2
Landfill Scale House Attendant	0	0	0	0
Landfill Scale House Attendant VS	0	0	0	0
TOTAL FULL-TIME & VS	49	50	49	36
CONTRACT EMPLOYEES				
Recycling Market Development Zone Specialist	0	0	0	0
TOTAL CONTRACT EMPLOYEES	0	0	0	0
TOTAL FULL-TIME & VS AND CONTRACT EMPLOYEES	49	50	49	36
Extra Help				
EH Solid Waste Supervisor	0.00	0.00	0.50	0.50
EH Solid Waste Equipment Operator	0.50	0.00	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	1.50	1.50	1.50

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2006/07 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
EH Laborer	5.25	4.50	4.50	4.50
TOTAL FTE	8.25	6.50	7.00	7.00
TOTAL BUDGETED/APPROVED	57.25	56.50	56.00	43.00

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).

On June 17, 2008 one (1) Fiscal Services Supervisor (pos. #52), was allocated to Solid Waste.

For FY 2009/10 the department requests to delete one (1) Fiscal Services Supervisor (Position #52)

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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

On August 18, 2009 (Final Budget), the Board of Supervisors approved the deletion of: 10 (ten)Solid Waste Maintenance Worker I/II's, positions # 1, 11, 14, 15, 20, 21, 22, 31, 32, and 39; 2 (two) Solid Waste Equipment Operators position # 23 and 45; and 1 (one) Solid Waste Manager position #16 due to decreased revenues from landfill operations.

Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category is decreased overall for Maintenance – Equipment and Maintenance Equipment - Construction is reduced based on a decrease for outside vendor repairs and services and decreased workload; and Professional and Special Services based on reduced need for short term special services.

At final budget Maintenance Structures Improvements and Grounds was reduced to support lease payments in Rents and Leases – Equipment. General Liability is decreased based on deleted positions.

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	$10,500	$10,500	$10,500
Total	$10,500	$10,500	$10,500

The computers are requested for replacement of obsolete equipment.

REVENUE

This category is increased overall in Long - Term Debt Proceeds for reimbursable projects and Sale of Fixed Assets.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($803,062)	*($12,327)*				*($815,389)*	*$0*

COUNTY OF MERCED

State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2009-2010

Fund Title: Castle Airport
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2007-2008 (2)	Actual 2008-2009 (3)	Proposed Estimates 2009-2010 (4)	Approved Estimates 2009-2010 (5)
Operating income:				
Charges for services	1,978,557	1,856,466	2,275,791	2,277,041
Total operating income	1,978,557	1,856,466	2,275,791	2,277,041
Operating expenses:				
Salaries and employee benefits	879,146	994,697	1,154,200	1,158,966
Services and supplies	1,209,112	1,259,777	1,761,022	1,762,272
Depreciation and amortization	6,196,505	6,196,505	6,196,505	6,196,505
Total operating expenses	8,284,763	8,450,979	9,111,727	9,117,743
Net operating income (Loss)	(6,306,206)	(6,594,513)	(6,835,936)	(6,840,702)
Non-operating revenues:				
Use of money and property	39,231	18,758	21,000	21,000
Aid from other gov't agencies	1,373,485	640,098	1,000,000	1,227,519
Gain on disposition capital assets	0	957,539	970,405	1,132,756
Capital contributions	57,784	0	0	0
Transfers in	117,009	505,853	0	0
Total non-operating revenues	1,587,509	2,122,248	1,991,405	2,381,275
Non-operating expenses:				
Loss on disposition of fixed assets	13,714,050			
Interest on notes and loans	0	0	50	50
Transfers out	76,000	93,007	137,797	137,797
Total non-operating expenses	13,790,050	93,007	137,847	137,847
Change in net assets	(18,508,747)	(4,565,272)	(4,982,378)	(4,597,274)
Fixed assets purchased/constructed	680,960	1,540,948	1,100,000	1,372,519
Net assets balance	157,018,622	152,453,350	147,470,972	147,856,076

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 2008-2009 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2009 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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 RECOMMENDED	2009/10 APPROVED
Castle-Airport Manager	1	1	1	1
Castle-Administrative Services Manager	1	1	1	1
Staff Services Analyst I/II	1	1	1	1
Account Clerk III	1	1	0	0
Accounting Technician	1	1	1	1
Office Assistant III	1	1	1	1
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	4	4
TOTAL FULL-TIME & VS	13	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	14.00	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.

For FY2009/10 the department requests to add one (1) Grounds Maintenance Worker I/II and delete one Account Clerk III (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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

At Final Budget Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES
This category is increased overall in Special Department Expense – Cost Allocation due to previous year carryovers: Maintenance - Structures, Improvement and Grounds for upkeep of Castle; Professional and Special Services – Security to help decrease vandalism; and Utilities based on current and projected usage.

At final budget Transportation and Travel - Out of State was in increased for mandated airport safety training.

OTHER CHARGES
Interest Expense is decreased based on actual FY 2008/09 figures.

INTRAFUND AND INTERFUND TRANSFERS
Operating Transfers Out is budgeted to support Castle Sewer and Water.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
80032	Utility Truck	$45,000	$45,000	$45,000
80033	Airfield Crack Sealer	55,000	55,000	55,000
80039	Castle Runway Rehab Proj FAA #10	1,000,000	1,000,000	1,000,000
80040	***Castle Runway Rehab Proj FAA #11***	***0***	***0***	***227,519***
88432	***ADA Ramp***	***0***	***0***	***45,000***
	Total	$1,100,000	$1,100,000	***$1,372,519***

The Utility Truck is to replace aged equipment and the Airfield Crack Sealer is requested to maintain runway. The Castle Runway Rehab project is supported by a grant from the Federal Aviation Administration.

At final budget the following capital assets were established, Castle Runway Rehab Project FAA #11 - #80040 and American with Disabilities Act Ramp #88432.

REVENUE
This category is decreased overall in Operating Transfers In from General Fund based on fiscal constraints.

At final budget Federal Other and Sale of Fixed Assets were increased based on notification on grant award and to balance the budget unit.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$4,766	***$1,250***			***$272,519***	***$278,535***	***$391,120***

COUNTY OF MERCED

State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2009-2010

Fund Title: Countywide Transit
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2007-2008 (2)	Actual 2008-2009 (3)	Proposed Estimates 2009-2010 (4)	Approved Estimates 2009-2010 (5)
Operating income:				
Charges for services	1,161,872	1,306,909	1,250,000	1,250,000
Other operating revenues	49,884	107,473	143,000	143,000
Total operating income	1,211,756	1,414,382	1,393,000	1,393,000
Operating expenses:				
Salaries and employee benefits	454,175	493,906	543,528	545,580
Services and supplies	7,697,312	7,822,863	8,482,240	8,482,340
Depreciation and amortization	1,096,850	1,096,850	1,096,850	1,096,850
Total operating expenses	9,248,337	9,413,619	10,122,618	10,124,770
Net operating income (Loss)	(8,036,581)	(7,999,237)	(8,729,618)	(8,731,770)
Non-operating revenues:				
Taxes	4,980,462	5,536,541	4,924,347	4,924,347
Use of money and property	79,239	25,377	8,000	8,000
Aid from other gov't agencies	1,897,245	4,617,944	8,280,982	10,682,177
Gain on disposition capital assets	0	0	25,000	25,000
Capital Contributions	2,418,149			
Other revenue	38,868	33,958	50,500	50,600
Total non-operating revenues	9,413,963	10,213,820	13,288,829	15,690,124
Non-operating expenses:				
Loss on disposition of fixed assets	14,840	0	0	0
Interest on notes and loans	95,919	72,003	99,000	99,000
Total non-operating expenses	110,759	72,003	99,000	99,000
Change in net assets	1,266,623	2,142,580	4,460,211	6,859,354
Long term debt payments	214,322	224,930	236,063	236,063
Fixed assets purchased/constructed	2,012,040	2,494,651	2,623,482	3,484,677
Net assets balance	12,601,610	14,744,190	19,204,401	21,603,544

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 2008-2009 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2009 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

	2007/08 APPROVED	2008/09 APPROVED	2009/10 REQUESTED	2009/10 RECOMMENDED
Transportation Manager	1	1	1	1
Assistant Transportation Manager	1	1	1	1
Staff Services Analyst I/II	1	1	1	1
Typist Clerk I/II VS	1	0	0	0
Facility Maintenance Assistant	0	1	1	1
Equipment Services Worker	1	0	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	6.50	6.50	6.50	6.50

FY 2008/2009 the department converted the Equipment Services Worker (Position #7) to Facility Maintenance Assistant.

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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

At Final Budget Post Obligation Bond (POB) and Other Post Employment Benefits (OPEB) retirement rates were adjusted based on current information.

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services for contracted services and Special Department Expense –Cost Allocation based on provided rates.

At final budget Office Expense – General was increased based on increased revenue.

OTHER CHARGES

This category is budgeted at fiscal year 08/09 level and is for interest and principle payments on the Transit Facility.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
80009	25 Bus Shelters	$137,500	$137,500	$137,500
80152	6 Diesel Buses	2,485,982	2,485,982	2,485,982
87056	***Bus Washer Rehab***	***0***	***0***	***249,000***
87057	***AVL System***	***0***	***0***	***400,000***
89023	***CNG Fueling Station***	***0***	***0***	***212,195***
Total		$2,623,482	$2,623,482	***$3,484,677***

The 25 Bus Shelters and six (6) Diesel Buses are part of a scheduled replacement program.

At final budget appropriations were set up for the following capital assets: #87056 Bus Washer Rehab to retrofit current wash system; #87057 Automatic Vehicle Locator for notification and tracking of buses; and #89023 CNG Fueling Station to provide ability for Transit to establish own fueling capabilities.

REVENUE

This category is decreased overall based on reduction of funds from Federal Other and Sales and Use Tax – Transit Assistance due to reduced capital project s reimbursement and projected decreased sales tax revenues.

At final budget Federal Other and State Aid for Construction were increased based on grants generated by the American Recovery and Reinvestment Act. These funds are supporting the capital assets added at final 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*
$2,052	***$100***			***$861,195***	***$863,347***	***$2,401,295***

COUNTY OF MERCED

State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2009-2010

Fund Title: Castle Water & Sewer
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2007-2008 (2)	Actual 2008-2009 (3)	Proposed Estimates 2009-2010 (4)	Approved Estimates 2009-2010 (5)
Operating income:				
Charges for services	242,770	259,983	283,250	283,250
Total operating income	242,770	259,983	283,250	283,250
Operating expenses:				
Services and supplies	286,161	380,608	413,125	413,125
Total operating expenses	286,161	380,608	413,125	413,125
Net operating income (Loss)	(43,391)	(120,625)	(129,875)	(129,875)
Non-operating revenues:				
Use of money and property	2,630	2,389	2,000	2,000
Transfers in	76,000	93,007	137,797	137,797
Other revenue	0	1,885	2,000	2,000
Total non-operating revenues	78,630	97,281	141,797	141,797
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	35,239	(23,344)	0	0
Net assets balance	35,239	11,895	11,895	11,895

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 2008-2009 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2009 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 increased overall for Professional and Special Services – Administrative Services and Utilities based on increased administrative services for the budget unit and higher rates for sewer utilities.

OTHER CHARGES

Interest charges for loan are budgeted at FY 2008/09 level.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is increased for Operating Transfers In based on increased utility rates.

OTHER FUNCTIONS

COUNTY OF MERCED

State of California
Status of Expenditures From Bond Proceeds
For Fiscal Year 2009-2010

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 2009-2010

District Budget Form
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Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2009	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	3,198		9,139	12,337	12,256	81	12,337
Almond Grove Dr Zone 204	8,880		2,230	11,110	9,710	1,400	11,110
Almond Meadows Dr Maint Zone 319	12,869	2,585	2,189	17,643	17,643		17,643
Almond Tree Estates Dr Zone 114	36,045	3,314	4,981	44,340	44,340		44,340
Almondwood Estates Lt-Dr Zone 203	16,310		1,929	18,239	16,729	1,510	18,239
American Heritage Dr Zone 323	21,275		4,104	25,379	22,384	2,995	25,379
Ashe Tract Lt Zone 218	3,826		3,095	6,921	5,998	923	6,921
Ashley Estates Dr Zone 116	22,131	4,329	3,127	29,587	29,587		29,587
Atwater Acres Lt-Dr Zone 212	90		421	511	421	90	511
B & B Rancheros Lt-Dr Zone 217	13,805	1,888	600	16,293	16,293		16,293
B & B Rancheros 2 Lt-Dr Zone 220	22,711		3,968	26,679	24,727	1,952	26,679
B & B Water District	22,373		14,500	36,873	29,000	7,873	36,873
Ballico Lighting Zone 272	205		276	481	480	1	481
Beachwood Drive Lt Zone 221	28,514		37,417	65,931	59,942	5,989	65,931
Bispo Estates Lt-Dr Zone 234	20,444		6,461	26,905	25,125	1,780	26,905
Black Rascal Lt Zone 215	1,953		887	2,840	2,663	177	2,840
Blossom Street Lt Zone 402	37,071	1,996	13,275	52,342	52,342		52,342
Bridget Court Dr-Maint Zone 232	4,023		1,006	5,029	4,540	489	5,029
Bryant Meadows St Lt-Dr Zone 331	564	30	431	1,025	1,025		1,025
Buhach Park Est Lt-Dr Zone 226	14,343		2,320	16,663	15,345	1,318	16,663
Camden Pl Landscape Zone 117	3,139	345	1,796	5,280	5,280		5,280
Campus Park Landscape #267	3,614	1,411	12,500	17,525	17,525		17,525
Champagne Estates Dr Zone 231	15,664		2,325	17,989	16,584	1,405	17,989
Cotton Glen Estates Dr #421	7,072		10,315	17,387	16,203	1,184	17,387
Country Club Estates Zone 106	5,436		2,099	7,535	7,308	227	7,535
Country Club Place St Lt Zone 314	913	44	866	1,823	1,823		1,823
Country Living Est Lt-Dr Zone 240	18,311		3,951	22,262	20,886	1,376	22,262
Countrysides Estates Dr Zone 101	10,318	1,920	1,940	14,178	14,178		14,178
Totals	355,097	17,862	148,148	521,107	490,337	30,770	521,107

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State of California
Summary of County Budget
For the Fiscal Year 2009-2010

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Other Elected ( )

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Totals Forward	355,097	17,862	148,148	521,107	490,337	30,770	521,107
Cowdenknowes Dr Zone 238	2,642		439	3,081	3,011	70	3,081
Cressey Lt Zone 201	1,678	818	2,597	5,093	5,093		5,093
CSA #1 Maint Revolving Fund			60,000	60,000	60,000		60,000
Cypress Est Dr & Maint Zone 254	5,007		1,760	6,767	5,761	1,006	6,767
Delhi Lt Zone 102	64,374	13,142	69,721	147,237	147,237		147,237
Denis Way Dr Zone 109	587		724	1,311	1,170	141	1,311
Eastside CSA Water District	4,014	212	4,400	8,626	8,626		8,626
Easy Street Lt Zone 308	9,575		5,075	14,650	13,016	1,634	14,650
El Capitan & Hollywd Est Zone265	16,385		41,338	57,723	55,566	2,157	57,723
Elliott Estates Lt Zone 214	13,214		4,447	17,661	16,799	862	17,661
Elliott Manor Dr Zone 230	17,543		1,931	19,474	18,116	1,358	19,474
Esau Estates Lt-Dr Zone 243	13,828		3,008	16,836	15,283	1,553	16,836
Evergreen Place Dr Zone 256	24,562		3,259	27,821	24,754	3,067	27,821
Failte Meadows Sewage Zone 273	(1,030)	1,030					
Fairway Estates St Lt Zone 107	654	248	1,181	2,083	2,083		2,083
Fleming Acres Lt-Dr Zone 227	15,207		2,927	18,134	17,153	981	18,134
Fleming Oaks Lt-Dr Zone 241	15,630	170	5,804	21,604	21,604		21,604
Forist Lane Lt Zone 244	998		563	1,561	1,431	130	1,561
Franklin Heights Lt-Dr Zone 228	34,954		4,820	39,774	38,177	1,597	39,774
Giesbrecht Street Lt Zone 271	386		293	679	502	177	679
Glen Meadows Lt-Dr Zone 255	19,058		5,044	24,102	19,803	4,299	24,102
Glenwood Est Lt-Dr Zone 229	13,618		2,279	15,897	15,487	410	15,897
Golden Bear Estates Zone 332	169	324	1,590	2,083	2,083		2,083
Golden Estates Dr Zone 205	6,766		10,134	16,900	12,790	4,110	16,900
Golf Road St Lt Zone 321	1,126	121	1,196	2,443	2,443		2,443
Green Lawns Lt Zone 219	1,005	92	1,470	2,567	2,567		2,567
Greenfield Brooks Lt & Dr Zone 252	25,354		12,564	37,918	32,993	4,925	37,918
Grove Storm Dr Zone 111	4,282	558	985	5,825	5,825		5,825
Totals	666,683	34,577	397,697	1,098,957	1,039,710	59,247	1,098,957

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Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2009	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	666,683	34,577	397,697	1,098,957	1,039,710	59,247	1,098,957
Gurr Road Water Zone 245	131		171	302		302	302
Harmony Ranch Dr & Park Zone 121	118,446	25,277	64,877	208,600	208,600		208,600
Heavenly Acres 2 Lt-Dr Zone 209	2,997	81	1,674	4,752	4,752		4,752
Heavenly Acres 3 Lt-Dr Zone 210	7,522		3,756	11,278	10,425	853	11,278
Hillcrest Est Lt-Dr Zone 318	23,486		10,075	33,561	30,348	3,213	33,561
Hillside Estates Dr Zone 113	5,648	1,093	1,884	8,625	8,625		8,625
Hilmar Stevinson Park Zone 120	51		365	416		416	416
Hilmar-Irwin Lt Zone 100	41,079	24,555	45,817	111,451	111,451		111,451
Lakewood Est Lt-Dr Zone 301	13,196		2,007	15,203	14,048	1,155	15,203
La Paloma/Rolfe Estates Zone 266	5,990		5,187	11,177	10,661	516	11,177
Le Grand Lt Zone 310	25,650	3,285	16,013	44,948	44,948		44,948
Lewis Estates Dr Zone 103	21,051		960	22,011	20,742	1,269	22,011
Lexington Park Storm Dr Zone 422	16		75	91		91	91
Links Lt-Dr Zone 112	4,600		916	5,516	4,464	1,052	5,516
Los Olivos Lighting Zone 334	445		126	571	254	317	571
Marilyn Est Lt-Dr Zone 300	4,865		1,199	6,064	5,477	587	6,064
Meadowbrook Maint Zone 119	13,622	4,438	3,200	21,260	21,260		21,260
Miles Creek Est Dr Zone 326	22,623		3,510	26,133	22,795	3,338	26,133
Mission Trails Lt Zone 303	4,749		3,788	8,537	8,505	32	8,537
Monte Vista Landscaping Zone 333	11,554		5,750	17,304	14,238	3,066	17,304
Moran St Lt-Dr Zone 235	20,196		5,694	25,890	24,412	1,478	25,890
New Century Park Dr Zone 327	17,701		3,003	20,704	17,593	3,111	20,704
Nutcracker Terrace Lt-Dr Zone 239	26,414		3,737	30,151	29,766	385	30,151
Oleander Lt Zone 302	9,901		2,120	12,021	11,451	570	12,021
Palm Heights Dr Maint Zone 122	17,748	6,746	3,246	27,740	27,740		27,740
Parkway St Lt-Dr Lands Park Zone 423	4,823		2,000	6,823		6,823	6,823
Petaluma Street Lt Zone 125	228		150	378	322	56	378
Totals	1,091,415	100,052	588,997	1,780,464	1,692,587	87,877	1,780,464

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Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2009	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	1,091,415	100,052	588,997	1,780,464	1,692,587	87,877	1,780,464
Planada Lt Zone 309	33,562	2,927	37,746	74,235	74,235		74,235
Planada Storm Dr Maint Zone 329	35,014		7,184	42,198	34,335	7,863	42,198
Pleasant Valley Lt & Dr Zone 259	9,378		3,321	12,699	11,956	743	12,699
Quail Hollow Landscape Zone 269	13,992	1,596	8,775	24,363	24,363		24,363
Ramos Road Lt Zone 405	674	19	702	1,395	1,395		1,395
Ranch Estates Lt-Dr Zone 237	13,671		3,422	17,093	17,036	57	17,093
Rancho Village Lt Zone 312	936	168	942	2,046	2,046		2,046
Riverbank Est Maint Zone 110	1,585	522	285	2,392	2,392		2,392
Riverview Lt-Dr Zone 115	15,369		3,926	19,295	18,100	1,195	19,295
Robinson Est Lt-Dr Zone 317	24,241	833	8,965	34,039	34,039		34,039
Rockwood Est Dr. & Maint Zone 262	5,085		5,269	10,354	9,692	662	10,354
Sahota Brother Clinton Zone 264	9,222		3,866	13,088	9,004	4,084	13,088
Salles Manor Lt Zone 213	1,624		1,118	2,742	2,548	194	2,742
San Luis Hills Lt & Dr Zone 413	23,348		8,613	31,961	26,108	5,853	31,961
San Luis Truck Plaza St Lt 411	5,660	2,381	2,455	10,496	10,496		10,496
Santa Fe Business Lt-Dr Zone 246	12,324		2,730	15,054	14,216	838	15,054
Santa Nella Lt Zone 400	54,102		30,687	84,789	81,834	2,955	84,789
Santa Nella Plaza Lt-Dr Zone 406	1,150	1,346	1,370	3,866	3,866		3,866
Santa Nella Road Zone 404	206,781	20,944	18,075	245,800	245,800		245,800
Santa Nella Village Dr Zone 407	34,850		5,849	40,699	34,000	6,699	40,699
Santa Nella Village Lndscp Zone 408	12,241		20,910	33,151	32,990	161	33,151
Santa Nella Village Rd Zone 410	37,356		6,809	44,165	38,125	6,040	44,165
Santa Nella Village Lndscp #414	10,918	35,262	2,000	48,180	48,180		48,180
Santa Rita Garden Dr Zone 208	10,210		2,813	13,023	11,817	1,206	13,023
Silva Meadows Lndscp & SWG 268	3,546		600	4,146	3,610	536	4,146
Snelling Lt Zone 105	6,302		3,593	9,895	9,861	34	9,895
Totals	1,674,556	166,050	781,022	2,621,628	2,494,631	126,997	2,621,628

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of County Budget
For the Fiscal Year 2009-2010

District Budget Form
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Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2009	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	1,674,556	166,050	781,022	2,621,628	2,494,631	126,997	2,621,628
Sorrento Lt & Dr Zone 337	1,796		1,245	3,041	3,000	41	3,041
South Dos Palos Lt Zone 401	16,185		7,310	23,495	23,362	133	23,495
Stevinson Lt Zone 200	9,345		3,193	12,538	12,225	313	12,538
Stolle Acres Lt-Dr Zone 316	1,727		703	2,430	2,322	108	2,430
Stonemill Est Lt-Dr Zone 325	24,183		6,136	30,319	26,745	3,574	30,319
Sunrise Terrace Dr Zone 320	29,971		4,657	34,628	29,800	4,828	34,628
Taylor Estates Lt-Dr Zone 249	15,826		6,925	22,751	20,936	1,815	22,751
Terry Lt Zone 247	6		5	11		11	11
Texeira St Lt Zone 251	756	57	420	1,233	1,233		1,233
Tierra De Oro Maint Zone 124	1,446	996	908	3,350	3,350		3,350
Town & Country Dr Zone 206	25,357		7,128	32,485	26,354	6,131	32,485
Trovare St Lt & Dr Zone 330	2,908		2,110	5,018	3,947	1,071	5,018
Tumbleweed Est Lt-Dr Zone 236	9,296	96	1,988	11,380	11,380		11,380
Villa Cordoba Zone 123	4,463		30	4,493	4,316	177	4,493
Village Greens Lt-Dr Zone 250	42,006		13,320	55,326	47,986	7,340	55,326
West Hills Estates Lt-Dr Zone 313	8,475	762	2,336	11,573	11,573		11,573
Westwood Lt Zone 211	2,023		972	2,995	2,865	130	2,995
White Gate Estates Lt-Dr Zone 305	13,980		4,842	18,822	18,357	465	18,822
White Gate Farms #3 Lt Zone 306	12,116		2,897	15,013	14,472	541	15,013
White Gate Farms Dr Zone 307	15,095		2,247	17,342	16,043	1,299	17,342
Wickum Est Lt-Dr Zone 233	30,299		10,884	41,183	37,131	4,052	41,183
Wickum Lt Zone 216	543	23	898	1,464	1,464		1,464
Willow Crest Est Lt & Dr Zone 263	41,335		17,590	58,925	54,932	3,993	58,925
Winton Lt Zone 202	65,740	24,888	77,939	168,567	168,567		168,567
Winton Manor Dr Zone 207	16,868	2,141	3,735	22,744	22,744		22,744
Winton Meadows Dr Zone 242	26,551		5,092	31,643	29,862	1,781	31,643
Yosemite Meadows Lt-Dr Zone 311	6,576	2,981	2,891	12,448	12,448		12,448
Grand Total	2,099,428	197,994	969,423	3,266,845	3,102,045	164,800	3,266,845

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2009

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, 2009 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2009 Actual (6)
Almond Estates Lt-Dr Zone 108	3,198				3,198
Almond Grove Dr Zone 204	16,995		8,115		8,880
Almond Meadows Dr Maint Zone 319	25,988		13,119		12,869
Almond Tree Estates Dr Zone 114	66,777		30,732		36,045
Almondwood Estates Lt-Dr Zone 203	29,681		13,371		16,310
American Heritage Dr Zone 323	37,984		16,709		21,275
Ashe Tract Lt Zone 218	9,691		5,865		3,826
Ashley Estates Dr Zone 116	40,442		18,311		22,131
Atwater Acres Lt-Dr Zone 212	90				90
B & B Rancheros Lt-Dr Zone 217	20,244		6,439		13,805
B & B Rancheros 2 Lt-Dr Zone 220	40,048		17,337		22,711
B & B Water District	292,278		269,905		22,373
Ballico Lighting Zone 272	263		58		205
Beachwood Drive Lt Zone 221	72,546		44,032		28,514
Bispo Estates Lt-Dr Zone 234	36,569		16,125		20,444
Black Rascal Lt Zone 215	4,393		2,440		1,953
Blossom Street Lt Zone 402	69,838		32,767		37,071
Bridget Court Dr-Maint Zone 232	7,403		3,380		4,023
Bryant Meadows St Lt-Dr Zone 331	1,285		721		564
Buhach Park Est Lt-Dr Zone 226	27,553		13,210		14,343
Camden Pl Landscape Zone 117	4,804	120	1,545		3,139
Campus Park Landscape #267	5,780		2,166		3,614
Champagne Estates Dr Zone 231	28,702		13,038		15,664
Cotton Glen Estates Dr #421	13,630		6,558		7,072
Country Club Estates Zone 106	7,646		2,210		5,436
Country Club Place St Lt Zone 314	1,710		797		913
Country Living Est Lt-Dr Zone 240	28,623		10,312		18,311
Countrysides Estates Dr Zone 101	19,242		8,924		10,318
Totals	913,403	120	558,186		355,097

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County Budget Act
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COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2009

District Budget Form
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Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2009 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2009 Actual (6)
Totals Forward	913,403	120	558,186		355,097
Cowdenknowes Dr Zone 238	4,684		2,042		2,642
Cressey Lt Zone 201	2,805		1,127		1,678
CSA #1 Maint Revolving Fund					
Cypress Est Dr & Maint Zone 254	9,281		4,274		5,007
Delhi Lt Zone 102	134,995		70,621		64,374
Denis Way Dr Zone 109	732		145		587
Eastside CSA Water District	26,038		22,024		4,014
Easy Street Lt Zone 308	20,083		10,508		9,575
El Capitan & Hollywd Est Zone265	16,385				16,385
Elliott Estates Lt Zone 214	24,564		11,350		13,214
Elliott Manor Dr Zone 230	29,801		12,258		17,543
Esau Estates Lt-Dr Zone 243	29,450		15,622		13,828
Evergreen Place Dr Zone 256	41,378		16,816		24,562
Failte Meadows Sewage Zone 273			1,030		(1,030)
Fairway Estates St Lt Zone 107	1,677		1,023		654
Fleming Acres Lt-Dr Zone 227	29,442		14,235		15,207
Fleming Oaks Lt-Dr Zone 241	31,275		15,645		15,630
Forist Lane Lt Zone 244	1,999		1,001		998
Franklin Heights Lt-Dr Zone 228	57,344		22,390		34,954
Giesbrecht Street Lt Zone 271	536		150		386
Glen Meadows Lt-Dr Zone 255	30,665		11,607		19,058
Glenwood Est Lt-Dr Zone 229	22,764		9,146		13,618
Golden Bear Estates Zone 332	493		324		169
Golden Estates Dr Zone 205	19,524		12,758		6,766
Golf Road St Lt Zone 321	1,652		526		1,126
Green Lawns Lt Zone 219	2,497		1,492		1,005
Greenfield Brooks Lt & Dr Zone 252	53,153		27,799		25,354
Grove Storm Dr Zone 111	7,999		3,717		4,282
Totals	1,514,619	120	847,816		666,683

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COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2009

District Budget Form
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Final

Governing Board:
Board of Supervisors (x)
Other Appointed ( )
Other Elected ( )

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2009 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2009 Actual (6)
Totals Forward	1,514,619	120	847,816		666,683
Gurr Road Water Zone 245	11,104		10,973		131
Harmony Ranch Dr & Park Zone 121	245,926		127,480		118,446
Heavenly Acres 2 Lt-Dr Zone 209	5,871		2,874		2,997
Heavenly Acres 3 Lt-Dr Zone 210	15,027		7,505		7,522
Hillcrest Est Lt-Dr Zone 318	24,699		1,213		23,486
Hillside Estates Dr Zone 113	10,995		5,347		5,648
Hilmar Stevinson Park Zone 120	15,319		15,268		51
Hilmar-Irwin Lt Zone 100	117,519		76,440		41,079
Lakewood Est Lt-Dr Zone 301	22,811		9,615		13,196
La Paloma/Rolfe Estates Zone 266	9,280		3,290		5,990
Le Grand Lt Zone 310	29,671		4,021		25,650
Lewis Estates Dr Zone 103	56,493		35,442		21,051
Lexington Park Storm Dr Zone 422	3,341		3,325		16
Links Lt-Dr Zone 112	8,618		4,018		4,600
Los Olivos Lighting Zone 334	484		39		445
Marilyn Est Lt-Dr Zone 300	9,001		4,136		4,865
Meadowbrook Maint Zone 119	27,447		13,825		13,622
Miles Creek Est Dr Zone 326	42,683		20,060		22,623
Mission Trails Lt Zone 303	9,846		5,097		4,749
Monte Vista Landscaping Zone 333	19,888		8,334		11,554
Moran St Lt-Dr Zone 235	34,813		14,617		20,196
New Century Park Dr Zone 327	31,682		13,981		17,701
Nutcracker Terrace Lt-Dr Zone 239	40,767		14,353		26,414
Oleander Lt Zone 302	17,805		7,904		9,901
Palm Heights Dr Maint Zone 122	26,232		8,484		17,748
Parkway St Lt-Dr Lands Park Zone 423	251,282		246,459		4,823
Petaluma Street Lt Zone 125	479		251		228
Totals	2,603,702	120	1,512,167		1,091,415

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COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2009

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, 2009 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2009 Actual (6)
Totals Forward	2,603,702	120	1,512,167		1,091,415
Planada Lt Zone 309	72,074		38,512		33,562
Planada Storm Dr Maint Zone 329	63,397		28,383		35,014
Pleasant Valley Lt & Dr Zone 259	15,962		6,584		9,378
Quail Hollow Landscape Zone 269	23,464		9,472		13,992
Ramos Road Lt Zone 405	1,416		742		674
Ranch Estates Lt-Dr Zone 237	22,571		8,900		13,671
Rancho Village Lt Zone 312	1,631		695		936
Riverbank Est Maint Zone 110	3,103		1,518		1,585
Riverview Lt-Dr Zone 115	27,209		11,840		15,369
Robinson Est Lt-Dr Zone 317	40,996		16,755		24,241
Rockwood Est Dr. & Maint Zone 262	8,853	698	3,070		5,085
Sahota Brother Clinton Zone 264	20,188		10,966		9,222
Salles Manor Lt Zone 213	3,213		1,589		1,624
San Luis Hills Lt & Dr Zone 413	40,428		17,080		23,348
San Luis Truck Plaza St Lt 411	11,945		6,285		5,660
Santa Fe Business Lt-Dr Zone 246	17,729		5,405		12,324
Santa Nella Lt Zone 400	97,879		43,777		54,102
Santa Nella Plaza Lt-Dr Zone 406	4,307		3,157		1,150
Santa Nella Road Zone 404	228,436		21,655		206,781
Santa Nella Village Dr Zone 407	59,631		24,781		34,850
Santa Nella Village Lndscp Zone 408	37,984	664	25,079		12,241
Santa Nella Village Rd Zone 410	76,337		38,981		37,356
Santa Nella Village Lndscp #414	78,412		67,494		10,918
Santa Rita Garden Dr Zone 208	19,319		9,109		10,210
Silva Meadows Lndscp & SWG 268	26,974		23,428		3,546
Snelling Lt Zone 105	12,510		6,208		6,302
Totals	3,619,670	1,482	1,943,632		1,674,556

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COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2009

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, 2009 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2009 Actual (6)
Totals Forward	3,619,670	1,482	1,943,632		1,674,556
Sorrento Lt & Dr Zone 337	4,246		2,450		1,796
South Dos Palos Lt Zone 401	31,552		15,367		16,185
Stevinson Lt Zone 200	17,357		8,012		9,345
Stolle Acres Lt-Dr Zone 316	2,681		954		1,727
Stonemill Est Lt-Dr Zone 325	37,243		13,060		24,183
Sunrise Terrace Dr Zone 320	59,030		29,059		29,971
Taylor Estates Lt-Dr Zone 249	28,414		12,588		15,826
Terry Lt Zone 247	372		366		6
Texeira St Lt Zone 251	1,412		656		756
Tierra De Oro Maint Zone 124	2,983		1,537		1,446
Town & Country Dr Zone 206	47,829		22,472		25,357
Trovare St Lt & Dr Zone 330	5,261		2,353		2,908
Tumbleweed Est Lt-Dr Zone 236	15,313		6,017		9,296
Villa Cordoba Zone 123	9,768		5,305		4,463
Village Greens Lt-Dr Zone 250	77,260		35,254		42,006
West Hills Estates Lt-Dr Zone 313	12,716		4,241		8,475
Westwood Lt Zone 211	3,825		1,802		2,023
White Gate Estates Lt-Dr Zone 305	21,785		7,805		13,980
White Gate Farms #3 Lt Zone 306	21,037		8,921		12,116
White Gate Farms Dr Zone 307	26,393		11,298		15,095
Wickum Est Lt-Dr Zone 233	60,983		30,684		30,299
Wickum Lt Zone 216	929		386		543
Willow Crest Est Lt & Dr Zone 263	87,604		46,269		41,335
Winton Lt Zone 202	129,433		63,693		65,740
Winton Manor Dr Zone 207	25,496		8,628		16,868
Winton Meadows Dr Zone 242	42,781		16,230		26,551
Yosemite Meadows Lt-Dr Zone 311	9,970		3,394		6,576
Grand Total	4,403,343	1,482	2,302,433		2,099,428

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 2009-2010

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, 2009 (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				81	81	81	8814
Almond Grove Dr Zone 204	8,115			1,400	1,400	9,515	9009
Almond Meadows Dr Maint Zone 319	13,119	2,585	2,585			10,534	8815
Almond Tree Estates Dr Zone 114	30,732	3,314	3,314			27,418	8859
Almondwood Estates Lt-Dr Zone 203	13,371			1,510	1,510	14,881	9001
American Heritage Dr Zone 323	16,709			2,995	2,995	19,704	8811
Ashe Tract Lt Zone 218	5,865			923	923	6,788	8301
Ashley Estates Dr Zone 116	18,311	4,329	4,329			13,982	8858
Atwater Acres Lt-Dr Zone 212				90	90	90	9002
B & B Rancheros Lt-Dr Zone 217	6,439	1,888	1,888			4,551	9004
B & B Rancheros 2 Lt-Dr Zone 220	17,337			1,952	1,952	19,289	9003
B & B Water District	269,905			7,873	7,873	277,778	8907
Ballico Lighting Zone 272	58			1	1	59	8905
Beachwood Drive Lt Zone 221	44,032			5,989	5,989	50,021	8303
Bispo Estates Lt-Dr Zone 234	16,125			1,780	1,780	17,905	8817
Black Rascal Lt Zone 215	2,440			177	177	2,617	9005
Blossom Street Lt Zone 402	32,767	1,996	1,996			30,771	8305
Bridget Court Dr-Maint Zone 232	3,380			489	489	3,869	8818
Bryant Meadows St Lt-Dr Zone 331	721	30	30			691	8887
Buhach Park Est Lt-Dr Zone 226	13,210			1,318	1,318	14,528	8820
Camden Pl Landscape Zone 117	1,545	345	345			1,200	8855
Campus Park Landscape #267	2,166	1,411	1,411			755	8894
Champagne Estates Dr Zone 231	13,038			1,405	1,405	14,443	8823
Cotton Glen Estates Dr #421	6,558			1,184	1,184	7,742	8895
Country Club Estates Zone 106	2,210			227	227	2,437	8821
Country Club Place St Lt Zone 314	797	44	44			753	8822
Country Living Est Lt-Dr Zone 240	10,312			1,376	1,376	11,688	8813
Countrysides Estates Dr Zone 101	8,924	1,920	1,920			7,004	9008
Totals	558,186	17,862	17,862	30,770	30,770	571,094	

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 2009-2010

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, 2009 (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	558,186	17,862	17,862	30,770	30,770	571,094	
Cowdenknowes Dr Zone 238	2,042			70	70	2,112	8816
Cressey Lt Zone 201	1,127	818	818			309	9010
CSA #1 Maint Revolving Fund							8201
Cypress Est Dr & Maint Zone 254	4,274			1,006	1,006	5,280	8883
Delhi Lt Zone 102	70,621	13,142	13,142			57,479	9020
Denis Way Dr Zone 109	145			141	141	286	8834
Eastside CSA Water District	22,024	212	212			21,812	8906
Easy Street Lt Zone 308	10,508			1,634	1,634	12,142	9030
El Capitan & Hollywd Est Zone265				2,157	2,157	2,157	8884
Elliott Estates Lt Zone 214	11,350			862	862	12,212	9021
Elliott Manor Dr Zone 230	12,258			1,358	1,358	13,616	8824
Esau Estates Lt-Dr Zone 243	15,622			1,553	1,553	17,175	8833
Evergreen Place Dr Zone 256	16,816			3,067	3,067	19,883	8866
Failte Meadows Sewage Zone 273	1,030	1,030	1,030				8901
Fairway Estates St Lt Zone 107	1,023	248	248			775	8826
Fleming Acres Lt-Dr Zone 227	14,235			981	981	15,216	8825
Fleming Oaks Lt-Dr Zone 241	15,645	170	170			15,475	8828
Forist Lane Lt Zone 244	1,001			130	130	1,131	8832
Franklin Heights Lt-Dr Zone 228	22,390			1,597	1,597	23,987	8827
Giesbrecht Street Lt Zone 271	150			177	177	327	8900
Glen Meadows Lt-Dr Zone 255	11,607			4,299	4,299	15,906	8873
Glenwood Est Lt-Dr Zone 229	9,146			410	410	9,556	8829
Golden Bear Estates Zone 332	324	324	324				8890
Golden Estates Dr Zone 205	12,758			4,110	4,110	16,868	9032
Golf Road St Lt Zone 321	526	121	121			405	8830
Green Lawns Lt Zone 219	1,492	92	92			1,400	8307
Greenfield Brooks Lt & Dr Zone 252	27,799			4,925	4,925	32,724	8877
Grove Storm Dr Zone 111	3,717	558	558			3,159	8844
Totals	847,816	34,577	34,577	59,247	59,247	872,486	

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(1985)

COUNTY OF MERCED

State of California
Details of Provisions For Reserves/Designations
(With Supplemental Data Affecting Reserve/Designation Totals)
For the Fiscal Year 2009-2010

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, 2009 (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	847,816	34,577	34,577	59,247	59,247	872,486	
Gurr Road Water Zone 245	10,973			302	302	11,275	8819
Harmony Ranch Dr & Park Zone 121	127,480	25,277	25,277			102,203	8874
Heavenly Acres 2 Lt-Dr Zone 209	2,874	81	81			2,793	9025
Heavenly Acres 3 Lt-Dr Zone 210	7,505			853	853	8,358	9026
Hillcrest Est Lt-Dr Zone 318	1,213			3,213	3,213	4,426	8831
Hillside Estates Dr Zone 113	5,347	1,093	1,093			4,254	8870
Hilmar Stevinson Park Zone 120	15,268			416	416	15,684	8871
Hilmar-Irwin Lt Zone 100	76,440	24,555	24,555			51,885	8315
Lakewood Est Lt-Dr Zone 301	9,615			1,155	1,155	10,770	9031
La Paloma/Rolfe Estates Zone 266	3,290			516	516	3,806	8889
Le Grand Lt Zone 310	4,021	3,285	3,285			736	8330
Lewis Estates Dr Zone 103	35,442			1,269	1,269	36,711	9033
Lexington Park Storm Dr Zone 422	3,325			91	91	3,416	8898
Links Lt-Dr Zone 112	4,018			1,052	1,052	5,070	9028
Los Olivos Lighting Zone 334	39			317	317	356	8904
Marilyn Est Lt-Dr Zone 300	4,136			587	587	4,723	9035
Meadowbrook Maint Zone 119	13,825	4,438	4,438			9,387	8872
Miles Creek Est Dr Zone 326	20,060			3,338	3,338	23,398	8867
Mission Trails Lt Zone 303	5,097			32	32	5,129	8333
Monte Vista Landscaping Zone 333	8,334			3,066	3,066	11,400	8888
Moran St Lt-Dr Zone 235	14,617			1,478	1,478	16,095	8835
New Century Park Dr Zone 327	13,981			3,111	3,111	17,092	8865
Nutcracker Terrace Lt-Dr Zone 239	14,353			385	385	14,738	8836
Oleander Lt Zone 302	7,904			570	570	8,474	8335
Palm Heights Dr Maint Zone 122	8,484	6,746	6,746			1,738	8875
Parkway St Lt-Dr Lands Park Zone 423	246,459			6,823	6,823	253,282	8896
Petaluma Street Lt Zone 125	251			56	56	307	8899
Totals	1,512,167	100,052	100,052	87,877	87,877	1,499,992	

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 2009-2010

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, 2009 (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	1,512,167	100,052	100,052	87,877	87,877	1,499,992	
Planada Lt Zone 309	38,512	2,927	2,927			35,585	8340
Planada Storm Dr Maint Zone 329	28,383			7,863	7,863	36,246	8878
Pleasant Valley Lt & Dr Zone 259	6,584			743	743	7,327	8876
Quail Hollow Landscape Zone 269	9,472	1,596	1,596			7,876	8893
Ramos Road Lt Zone 405	742	19	19			723	8838
Ranch Estates Lt-Dr Zone 237	8,900			57	57	8,957	8839
Rancho Village Lt Zone 312	695	168	168			527	8840
Riverbank Est Maint Zone 110	1,518	522	522			996	8843
Riverview Lt-Dr Zone 115	11,840			1,195	1,195	13,035	8856
Robinson Est Lt-Dr Zone 317	16,755	833	833			15,922	8842
Rockwood Est Dr. & Maint Zone 262	3,070			662	662	3,732	8881
Sahota Brother Clinton Zone 264	10,966			4,084	4,084	15,050	8885
Salles Manor Lt Zone 213	1,589			194	194	1,783	9039
San Luis Hills Lt & Dr Zone 413	17,080			5,853	5,853	22,933	8880
San Luis Truck Plaza St Lt 411	6,285	2,381	2,381			3,904	8868
Santa Fe Business Lt-Dr Zone 246	5,405			838	838	6,243	8852
Santa Nella Lt Zone 400	43,777			2,955	2,955	46,732	8810
Santa Nella Plaza Lt-Dr Zone 406	3,157	1,346	1,346			1,811	9054
Santa Nella Road Zone 404	21,655	20,944	20,944			711	8812
Santa Nella Village Dr Zone 407	24,781			6,699	6,699	31,480	8860
Santa Nella Village Lndscp Zone 408	25,079			161	161	25,240	8861
Santa Nella Village Rd Zone 410	38,981			6,040	6,040	45,021	8863
Santa Nella Village Lndscp #414	67,494	35,262	35,262			32,232	8897
Santa Rita Garden Dr Zone 208	9,109			1,206	1,206	10,315	9038
Silva Meadows Lndscp & SWG 268	23,428			536	536	23,964	8892
Snelling Lt Zone 105	6,208			34	34	6,242	8350
Totals	1,943,632	166,050	166,050	126,997	126,997	1,904,579	

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 2009-2010

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, 2009 (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	1,943,632	166,050	166,050	126,997	126,997	1,904,579	
Sorrento Lt & Dr Zone 337	2,450			41	41	2,491	8902
South Dos Palos Lt Zone 401	15,367			133	133	15,500	8360
Stevinson Lt Zone 200	8,012			313	313	8,325	9040
Stolle Acres Lt-Dr Zone 316	954			108	108	1,062	8847
Stonemill Est Lt-Dr Zone 325	13,060			3,574	3,574	16,634	8854
Sunrise Terrace Dr Zone 320	29,059			4,828	4,828	33,887	8846
Taylor Estates Lt-Dr Zone 249	12,588			1,815	1,815	14,403	9023
Terry Lt Zone 247	366			11	11	377	8841
Texeira St Lt Zone 251	656	57	57			599	8857
Tierra De Oro Maint Zone 124	1,537	996	996			541	8891
Town & Country Dr Zone 206	22,472			6,131	6,131	28,603	9150
Trovare St Lt & Dr Zone 330	2,353			1,071	1,071	3,424	8879
Tumbleweed Est Lt-Dr Zone 236	6,017	96	96			5,921	8848
Villa Cordoba Zone 123	5,305			177	177	5,482	8886
Village Greens Lt-Dr Zone 250	35,254			7,340	7,340	42,594	8853
West Hills Estates Lt-Dr Zone 313	4,241	762	762			3,479	8851
Westwood Lt Zone 211	1,802			130	130	1,932	8375
White Gate Estates Lt-Dr Zone 305	7,805			465	465	8,270	9053
White Gate Farms #3 Lt Zone 306	8,921			541	541	9,462	9051
White Gate Farms Dr Zone 307	11,298			1,299	1,299	12,597	9050
Wickum Est Lt-Dr Zone 233	30,684			4,052	4,052	34,736	8849
Wickum Lt Zone 216	386	23	23			363	9055
Willow Crest Est Lt & Dr Zone 263	46,269			3,993	3,993	50,262	8882
Winton Lt Zone 202	63,693	24,888	24,888			38,805	8370
Winton Manor Dr Zone 207	8,628	2,141	2,141			6,487	9060
Winton Meadows Dr Zone 242	16,230			1,781	1,781	18,011	8837
Yosemite Meadows Lt-Dr Zone 311	3,394	2,981	2,981			413	8850
Grand Total	2,302,433	197,994	197,994	164,800	164,800	2,269,239	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	656	188	500	500	
CHARGES FOR CURRENT SERVICES	8,429	8,824	8,639	8,639	
OTHER REVENUE	5,500	0	0	0	
TOTAL	14,585	9,012	9,139	9,139	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	16,753	17,001	13,756	12,256	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
CAPITAL ASSETS	5,500	0	0	0	
TOTAL	22,253	17,001	13,756	12,256	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	652	439	170	170	
CHARGES FOR CURRENT SERVICES	2,061	2,061	2,060	2,060	
OTHER REVENUE	0	0	0	0	
TOTAL	2,713	2,500	2,230	2,230	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	818	1,100	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	818	1,100	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,239	770	350	350	
CHARGES FOR CURRENT SERVICES	1,822	1,856	1,839	1,839	
OTHER REVENUE	0	0	0	0	
TOTAL	3,061	2,626	2,189	2,189	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	921	5,212	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	921	5,212	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,817	1,796	500	500	
CHARGES FOR CURRENT SERVICES	4,401	4,578	4,481	4,481	
OTHER REVENUE	0	0	0	0	
TOTAL	7,218	6,374	4,981	4,981	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,913	4,376	33,300	33,300	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	11,040	11,040	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,913	4,376	44,340	44,340	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,220	789	300	300	
CHARGES FOR CURRENT SERVICES	1,630	1,630	1,629	1,629	
OTHER REVENUE	0	0	0	0	
TOTAL	2,850	2,419	1,929	1,929	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	733	909	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	733	909	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,478	987	400	400	
CHARGES FOR CURRENT SERVICES	3,704	3,740	3,704	3,704	
OTHER REVENUE	0	0	0	0	
TOTAL	5,182	4,727	4,104	4,104	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,469	1,732	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	1,469	1,732	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	350	237	190	190	
CHARGES FOR CURRENT SERVICES	2,847	2,963	2,905	2,905	
OTHER REVENUE	0	0	0	0	
TOTAL	3,197	3,200	3,095	3,095	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,433	2,276	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	2,433	2,276	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,610	1,061	250	250	
CHARGES FOR CURRENT SERVICES	2,807	2,946	2,877	2,877	
OTHER REVENUE	0	0	0	0	
TOTAL	4,417	4,007	3,127	3,127	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,330	1,249	16,520	16,520	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	13,067	13,067	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,330	1,249	29,587	29,587	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	7	1	1	1	
CHARGES FOR CURRENT SERVICES	317	362	362	362	
OTHER REVENUE	0	0	58	58	
TOTAL	324	363	421	421	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	492	389	421	421	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	492	389	421	421	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,032	587	600	600	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	1,032	587	600	600	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,434	2,266	15,005	15,005	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,288	1,288	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,434	2,266	16,293	16,293	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,727	1,061	900	900	
CHARGES FOR CURRENT SERVICES	2,940	3,494	3,068	3,068	
OTHER REVENUE	0	0	0	0	
TOTAL	4,667	4,555	3,968	3,968	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	8,097	2,603	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	8,097	2,603	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,992	6,341	6,000	6,000	
CHARGES FOR CURRENT SERVICES	266,913	0	0	0	
OTHER REVENUE	0	16,033	8,500	8,500	
TOTAL	269,905	22,374	14,500	14,500	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	7,000	7,000	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	22,000	22,000	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	29,000	29,000	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

BALLICO LT ZONE # 272 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	9	6	4	4	
CHARGES FOR CURRENT SERVICES	0	204	272	272	
OTHER REVENUE	354	0	0	0	
TOTAL	363	210	276	276	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	99	212	428	428	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	52	52	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	99	212	480	480	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,977	1,860	1,600	1,600	
CHARGES FOR CURRENT SERVICES	34,631	35,628	35,817	35,817	
OTHER REVENUE	0	0	0	0	
TOTAL	37,608	37,488	37,417	37,417	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	37,660	35,852	51,602	51,602	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	8,340	8,340	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	37,660	35,852	59,942	59,942	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,476	968	500	500	
CHARGES FOR CURRENT SERVICES	5,921	5,921	5,961	5,961	
OTHER REVENUE	0	0	0	0	
TOTAL	7,397	6,889	6,461	6,461	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,620	5,110	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	4,620	5,110	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	180	116	100	100	
CHARGES FOR CURRENT SERVICES	787	787	787	787	
OTHER REVENUE	0	0	0	0	
TOTAL	967	903	887	887	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	696	725	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	696	725	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	3,046	1,883	1,607	1,607	
CHARGES FOR CURRENT SERVICES	9,913	14,181	11,668	11,668	
OTHER REVENUE	0	0	0	0	
TOTAL	12,959	16,064	13,275	13,275	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	11,695	15,043	38,673	38,673	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	13,669	13,669	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	11,695	15,043	52,342	52,342	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	294	198	80	80	
CHARGES FOR CURRENT SERVICES	884	969	926	926	
OTHER REVENUE	0	0	0	0	
TOTAL	1,178	1,167	1,006	1,006	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	531	677	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	531	677	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	53	35	15	15	
CHARGES FOR CURRENT SERVICES	381	277	416	416	
OTHER REVENUE	0	0	0	0	
TOTAL	434	312	431	431	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	288	343	550	550	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	475	475	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	288	343	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,143	733	600	600	
CHARGES FOR CURRENT SERVICES	1,629	1,810	1,720	1,720	
OTHER REVENUE	0	0	0	0	
TOTAL	2,772	2,543	2,320	2,320	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,121	1,226	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	1,121	1,226	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	233	130	150	150	
CHARGES FOR CURRENT SERVICES	1,639	1,654	1,646	1,646	
OTHER REVENUE	0	0	0	0	
TOTAL	1,872	1,784	1,796	1,796	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,567	2,009	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	2,567	2,009	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	484	198	200	200	
CHARGES FOR CURRENT SERVICES	9,026	9,179	12,300	12,300	
OTHER REVENUE	0	0	0	0	
TOTAL	9,510	9,377	12,500	12,500	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	11,501	13,515	17,025	17,025	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	500	500	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	11,501	13,515	17,525	17,525	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,178	762	300	300	
CHARGES FOR CURRENT SERVICES	1,989	2,060	2,025	2,025	
OTHER REVENUE	0	0	0	0	
TOTAL	3,167	2,822	2,325	2,325	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,063	1,416	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	1,063	1,416	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	559	303	200	200	
CHARGES FOR CURRENT SERVICES	0	8,680	10,115	10,115	
OTHER REVENUE	422	0	0	0	
TOTAL	981	8,983	10,315	10,315	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,317	6,511	14,155	14,155	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,048	2,048	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,317	6,511	16,203	16,203	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	400	222	300	300	
CHARGES FOR CURRENT SERVICES	1,799	1,799	1,799	1,799	
OTHER REVENUE	0	0	0	0	
TOTAL	2,199	2,021	2,099	2,099	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,667	3,221	6,793	6,793	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	515	515	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,667	3,221	7,308	7,308	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	97	51	60	60	
CHARGES FOR CURRENT SERVICES	775	837	806	806	
OTHER REVENUE	0	0	0	0	
TOTAL	872	888	866	866	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	980	1,298	1,697	1,697	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	126	126	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	980	1,298	1,823	1,823	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,195	760	400	400	
CHARGES FOR CURRENT SERVICES	3,502	3,891	3,551	3,551	
OTHER REVENUE	0	0	0	0	
TOTAL	4,697	4,651	3,951	3,951	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,668	3,251	17,692	17,692	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,194	3,194	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,668	3,251	20,886	20,886	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	786	499	400	400	
CHARGES FOR CURRENT SERVICES	1,540	1,548	1,540	1,540	
OTHER REVENUE	0	0	0	0	
TOTAL	2,326	2,047	1,940	1,940	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,248	1,331	9,275	9,275	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,903	4,903	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,248	1,331	14,178	14,178	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
COWDENKNOWES DR ZONE 238 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	201	127	100	100	
CHARGES FOR CURRENT SERVICES	339	339	339	339	
OTHER REVENUE	0	0	0	0	
TOTAL	540	466	439	439	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	285	396	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	285	396	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	193	101	100	100	
CHARGES FOR CURRENT SERVICES	2,408	2,587	2,497	2,497	
OTHER REVENUE	0	0	0	0	
TOTAL	2,601	2,688	2,597	2,597	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,282	4,007	4,831	4,831	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	262	262	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,282	4,007	5,093	5,093	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	0	0	0	0	
CHARGES FOR CURRENT SERVICES	48,284	54,374	60,000	60,000	
OTHER REVENUE	0	0	0	0	
TOTAL	48,284	54,374	60,000	60,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	48,284	54,374	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	48,284	54,374	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	320	237	10	10	
CHARGES FOR CURRENT SERVICES	1,550	1,775	1,750	1,750	
OTHER REVENUE	0	0	0	0	
TOTAL	1,870	2,012	1,760	1,760	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	137	906	3,752	3,752	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,009	2,009	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	137	906	5,761	5,761	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

DELHI LT ZONE 102 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	6,280	3,548	4,000	4,000	
CHARGES FOR CURRENT SERVICES	64,538	67,208	65,721	65,721	
OTHER REVENUE	0	2,340	0	0	
TOTAL	70,818	73,096	69,721	69,721	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	83,045	76,225	126,056	126,056	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	21,181	21,181	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	83,045	76,225	147,237	147,237	

B1021 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

DENIS WAY DR ZONE 109 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	9	12	5	5	
CHARGES FOR CURRENT SERVICES	703	735	719	719	
OTHER REVENUE	0	0	0	0	
TOTAL	712	747	724	724	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	648	345	935	935	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	235	235	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	648	345	1,170	1,170	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
EASTSIDE CSA WATER DIST DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	250	536	400	400	
CHARGES FOR CURRENT SERVICES	21,774	0	0	0	
OTHER REVENUE	0	3,652	4,000	4,000	
TOTAL	22,024	4,188	4,400	4,400	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	174	7,000	7,000	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,626	1,626	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	174	8,626	8,626	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	701	493	100	100	
CHARGES FOR CURRENT SERVICES	4,925	5,025	4,975	4,975	
OTHER REVENUE	0	0	0	0	
TOTAL	5,626	5,518	5,075	5,075	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,170	2,984	7,498	7,498	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,518	5,518	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,170	2,984	13,016	13,016	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,076	446	400	400	
CHARGES FOR CURRENT SERVICES	28,700	33,000	40,938	40,938	
OTHER REVENUE	0	0	0	0	
TOTAL	29,776	33,446	41,338	41,338	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	38,166	40,324	52,483	52,483	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,083	3,083	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	38,166	40,324	55,566	55,566	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,025	652	500	500	
CHARGES FOR CURRENT SERVICES	3,917	3,977	3,947	3,947	
OTHER REVENUE	0	0	0	0	
TOTAL	4,942	4,629	4,447	4,447	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,760	3,766	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	3,760	3,766	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,231	796	350	350	
CHARGES FOR CURRENT SERVICES	1,581	1,581	1,581	1,581	
OTHER REVENUE	0	0	0	0	
TOTAL	2,812	2,377	1,931	1,931	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	566	1,019	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	566	1,019	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,156	780	100	100	
CHARGES FOR CURRENT SERVICES	2,815	3,002	2,908	2,908	
OTHER REVENUE	5,308	0	0	0	
TOTAL	9,279	3,782	3,008	3,008	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,789	2,229	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	1,789	2,229	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,631	1,085	400	400	
CHARGES FOR CURRENT SERVICES	2,771	2,946	2,859	2,859	
OTHER REVENUE	0	0	0	0	
TOTAL	4,402	4,031	3,259	3,259	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	668	965	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	668	965	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	0	0	0	0	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	0	0	0	0	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	0	0	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
FAIRWAY ESTATES ST LT ZONE 107 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	86	46	49	49	
CHARGES FOR CURRENT SERVICES	1,132	1,132	1,132	1,132	
OTHER REVENUE	0	0	0	0	
TOTAL	1,218	1,178	1,181	1,181	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,318	1,409	1,894	1,894	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	189	189	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,318	1,409	2,083	2,083	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,245	793	600	600	
CHARGES FOR CURRENT SERVICES	2,328	2,328	2,327	2,327	
OTHER REVENUE	0	0	0	0	
TOTAL	3,573	3,121	2,927	2,927	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,062	2,140	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	2,062	2,140	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,369	866	700	700	
CHARGES FOR CURRENT SERVICES	5,104	5,220	5,104	5,104	
OTHER REVENUE	0	0	0	0	
TOTAL	6,473	6,086	5,804	5,804	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,334	6,256	19,839	19,839	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,765	1,765	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	5,334	6,256	21,604	21,604	

STATE CONTROLLER
COUNTY BUDGET ACT
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COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

FORIST LANE LT ZONE 244 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	81	52	20	20	
CHARGES FOR CURRENT SERVICES	516	556	543	543	
OTHER REVENUE	0	0	0	0	
TOTAL	597	608	563	563	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	438	478	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	438	478	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,412	1,537	1,300	1,300	
CHARGES FOR CURRENT SERVICES	3,498	3,543	3,520	3,520	
OTHER REVENUE	0	0	0	0	
TOTAL	5,910	5,080	4,820	4,820	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,742	3,031	27,273	27,273	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	10,904	10,904	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	2,742	3,031	38,177	38,177	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	16	11	10	10	
CHARGES FOR CURRENT SERVICES	0	212	283	283	
OTHER REVENUE	0	0	0	0	
TOTAL	16	223	293	293	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	40	382	382	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	120	120	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	40	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,096	754	200	200	
CHARGES FOR CURRENT SERVICES	5,038	6,782	4,844	4,844	
OTHER REVENUE	0	0	0	0	
TOTAL	6,134	7,536	5,044	5,044	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,890	3,238	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	2,890	3,238	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	970	620	250	250	
CHARGES FOR CURRENT SERVICES	2,028	2,240	2,029	2,029	
OTHER REVENUE	0	0	0	0	
TOTAL	2,998	2,860	2,279	2,279	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,719	2,450	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	1,719	2,450	15,487	15,487	

STATE CONTROLLER
COUNTY BUDGET ACT
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COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
GOLDEN BEAR ESTATES ZONE 332 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	48	14	15	15	
CHARGES FOR CURRENT SERVICES	638	1,021	1,575	1,575	
OTHER REVENUE	0	0	0	0	
TOTAL	686	1,035	1,590	1,590	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,059	1,476	1,901	1,754	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	329	329	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,059	1,476	2,230	2,083	

STATE CONTROLLER
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(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
GOLDEN ESTATES DR ZONE 205 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	294	379	10	10	
CHARGES FOR CURRENT SERVICES	8,513	9,200	10,124	10,124	
OTHER REVENUE	0	0	0	0	
TOTAL	8,807	9,579	10,134	10,134	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,774	1,699	10,790	10,790	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,000	2,000	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,774	1,699	12,790	12,790	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	96	50	50	50	
CHARGES FOR CURRENT SERVICES	1,117	1,174	1,146	1,146	
OTHER REVENUE	0	0	0	0	
TOTAL	1,213	1,224	1,196	1,196	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,470	1,661	2,350	2,350	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	93	93	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,470	1,661	2,443	2,443	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	113	66	60	60	
CHARGES FOR CURRENT SERVICES	1,388	1,432	1,410	1,410	
OTHER REVENUE	0	0	0	0	
TOTAL	1,501	1,498	1,470	1,470	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,676	1,589	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	1,676	1,589	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,972	1,345	400	400	
CHARGES FOR CURRENT SERVICES	11,789	12,597	12,164	12,164	
OTHER REVENUE	0	0	0	0	
TOTAL	13,761	13,942	12,564	12,564	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	8,286	9,016	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	8,286	9,016	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	329	216	180	180	
CHARGES FOR CURRENT SERVICES	805	805	805	805	
OTHER REVENUE	0	0	0	0	
TOTAL	1,134	1,021	985	985	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	467	776	4,525	4,525	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,300	1,300	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	467	776	5,825	5,825	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	479	301	171	171	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	479	301	171	171	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	9,780	6,300	5,000	5,000	
CHARGES FOR CURRENT SERVICES	58,240	62,080	59,877	59,877	
OTHER REVENUE	0	0	0	0	
TOTAL	68,020	68,380	64,877	64,877	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	50,746	56,079	78,105	78,105	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	70,495	70,495	
CAPITAL ASSETS	0	0	60,000	60,000	
TOTAL	50,746	56,079	208,600	208,600	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	261	159	160	160	
CHARGES FOR CURRENT SERVICES	1,514	1,514	1,514	1,514	
OTHER REVENUE	0	0	0	0	
TOTAL	1,775	1,673	1,674	1,674	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,728	1,739	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	1,728	1,739	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	619	396	270	270	
CHARGES FOR CURRENT SERVICES	3,485	3,485	3,486	3,486	
OTHER REVENUE	0	0	0	0	
TOTAL	4,104	3,881	3,756	3,756	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,259	3,355	8,715	8,715	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,710	1,710	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,259	3,355	10,425	10,425	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,846	711	500	500	
CHARGES FOR CURRENT SERVICES	7,862	9,662	9,575	9,575	
OTHER REVENUE	0	0	0	0	
TOTAL	9,708	10,373	10,075	10,075	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	23,670	14,734	29,737	29,737	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	611	611	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	23,670	14,734	30,348	30,348	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	444	291	245	245	
CHARGES FOR CURRENT SERVICES	1,573	1,705	1,639	1,639	
OTHER REVENUE	0	0	0	0	
TOTAL	2,017	1,996	1,884	1,884	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,209	1,487	5,950	5,950	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,675	2,675	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,209	1,487	8,625	8,625	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	661	416	365	365	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	661	416	365	365	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	6,044	3,400	2,999	2,999	
CHARGES FOR CURRENT SERVICES	42,251	43,291	42,818	42,818	
OTHER REVENUE	0	1,560	0	0	
TOTAL	48,295	48,251	45,817	45,817	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	55,038	61,428	87,445	87,445	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	24,006	24,006	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	55,038	61,428	111,451	111,451	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	523	246	250	250	
CHARGES FOR CURRENT SERVICES	3,897	5,409	4,937	4,937	
OTHER REVENUE	0	0	0	0	
TOTAL	4,420	5,655	5,187	5,187	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	7,802	6,040	9,261	9,261	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,400	1,400	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	7,802	6,040	10,661	10,661	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	938	606	300	300	
CHARGES FOR CURRENT SERVICES	1,707	1,707	1,707	1,707	
OTHER REVENUE	0	0	0	0	
TOTAL	2,645	2,313	2,007	2,007	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,034	1,159	12,716	12,716	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,332	1,332	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,034	1,159	14,048	14,048	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,913	912	800	800	
CHARGES FOR CURRENT SERVICES	14,845	15,432	15,213	15,213	
OTHER REVENUE	0	0	0	0	
TOTAL	16,758	16,344	16,013	16,013	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	26,603	22,928	43,122	43,122	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,826	1,826	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	26,603	22,928	44,948	44,948	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,450	1,536	300	300	
CHARGES FOR CURRENT SERVICES	600	732	660	660	
OTHER REVENUE	0	0	0	0	
TOTAL	3,050	2,268	960	960	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	809	943	17,280	17,280	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,462	3,462	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	809	943	20,742	20,742	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	144	91	75	75	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	144	91	75	75	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	325	221	175	175	
CHARGES FOR CURRENT SERVICES	741	741	741	741	
OTHER REVENUE	0	780	0	0	
TOTAL	1,066	1,742	916	916	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	507	618	3,312	3,312	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,152	1,152	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	507	618	4,464	4,464	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2	7	1	1	
CHARGES FOR CURRENT SERVICES	125	350	125	125	
OTHER REVENUE	0	0	0	0	
TOTAL	127	357	126	126	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	0	242	242	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	12	12	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	0	254	254	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	358	237	75	75	
CHARGES FOR CURRENT SERVICES	1,124	1,124	1,124	1,124	
OTHER REVENUE	0	0	0	0	
TOTAL	1,482	1,361	1,199	1,199	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	665	774	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	665	774	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,033	710	550	550	
CHARGES FOR CURRENT SERVICES	2,650	2,650	2,650	2,650	
OTHER REVENUE	0	0	0	0	
TOTAL	3,683	3,360	3,200	3,200	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	349	869	11,900	11,900	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	9,360	9,360	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	349	869	21,260	21,260	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,675	1,113	600	600	
CHARGES FOR CURRENT SERVICES	2,915	2,956	2,910	2,910	
OTHER REVENUE	0	0	0	0	
TOTAL	4,590	4,069	3,510	3,510	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	664	801	17,003	17,003	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,792	5,792	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	664	801	22,795	22,795	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	427	261	150	150	
CHARGES FOR CURRENT SERVICES	3,639	3,639	3,638	3,638	
OTHER REVENUE	0	0	0	0	
TOTAL	4,066	3,900	3,788	3,788	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,921	3,867	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	3,921	3,867	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	674	477	300	300	
CHARGES FOR CURRENT SERVICES	4,700	5,425	5,450	5,450	
OTHER REVENUE	0	0	0	0	
TOTAL	5,374	5,902	5,750	5,750	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,464	2,836	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	3,464	2,836	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,395	917	400	400	
CHARGES FOR CURRENT SERVICES	5,295	5,295	5,294	5,294	
OTHER REVENUE	0	0	0	0	
TOTAL	6,690	6,212	5,694	5,694	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,324	4,733	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	3,324	4,733	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,185	809	220	220	
CHARGES FOR CURRENT SERVICES	2,783	2,783	2,783	2,783	
OTHER REVENUE	0	0	0	0	
TOTAL	3,968	3,592	3,003	3,003	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	358	481	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	358	481	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,775	1,109	600	600	
CHARGES FOR CURRENT SERVICES	3,115	3,227	3,137	3,137	
OTHER REVENUE	0	0	0	0	
TOTAL	4,890	4,336	3,737	3,737	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,083	3,951	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	3,083	3,951	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	753	476	200	200	
CHARGES FOR CURRENT SERVICES	1,880	1,960	1,920	1,920	
OTHER REVENUE	0	0	0	0	
TOTAL	2,633	2,436	2,120	2,120	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,993	1,866	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	1,993	1,866	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	932	659	74	74	
CHARGES FOR CURRENT SERVICES	3,101	3,242	3,172	3,172	
OTHER REVENUE	0	0	0	0	
TOTAL	4,033	3,901	3,246	3,246	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	594	632	17,500	17,500	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	10,240	10,240	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	594	632	27,740	27,740	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	10,837	6,822	2,000	2,000	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	10,837	6,822	2,000	2,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	22	12	10	10	
CHARGES FOR CURRENT SERVICES	0	140	140	140	
OTHER REVENUE	0	0	0	0	
TOTAL	22	152	150	150	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	96	116	310	310	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	12	12	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	96	116	322	322	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

PLANADA LT ZONE 309 DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,937	1,838	1,200	1,200	
CHARGES FOR CURRENT SERVICES	35,821	36,962	36,546	36,546	
OTHER REVENUE	0	0	0	0	
TOTAL	38,758	38,800	37,746	37,746	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	36,525	38,844	53,430	53,430	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	20,805	20,805	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	36,525	38,844	74,235	74,235	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,276	1,596	200	200	
CHARGES FOR CURRENT SERVICES	7,400	7,641	6,984	6,984	
OTHER REVENUE	0	0	0	0	
TOTAL	9,676	9,237	7,184	7,184	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,302	1,370	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	1,302	1,370	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	641	420	250	250	
CHARGES FOR CURRENT SERVICES	3,024	3,071	3,071	3,071	
OTHER REVENUE	0	0	0	0	
TOTAL	3,665	3,491	3,321	3,321	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,316	2,748	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	2,316	2,748	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,153	625	200	200	
CHARGES FOR CURRENT SERVICES	0	8,400	8,575	8,575	
OTHER REVENUE	0	0	0	0	
TOTAL	1,153	9,025	8,775	8,775	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,503	10,193	13,178	13,178	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	11,185	11,185	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,503	10,193	24,363	24,363	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	62	37	30	30	
CHARGES FOR CURRENT SERVICES	672	672	672	672	
OTHER REVENUE	0	0	0	0	
TOTAL	734	709	702	702	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	701	709	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	701	709	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	979	620	500	500	
CHARGES FOR CURRENT SERVICES	2,828	2,828	2,922	2,922	
OTHER REVENUE	0	0	0	0	
TOTAL	3,807	3,448	3,422	3,422	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,774	3,392	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	2,774	3,392	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	81	45	10	10	
CHARGES FOR CURRENT SERVICES	932	932	932	932	
OTHER REVENUE	0	0	0	0	
TOTAL	1,013	977	942	942	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,202	1,143	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	1,202	1,143	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	124	81	60	60	
CHARGES FOR CURRENT SERVICES	225	225	225	225	
OTHER REVENUE	0	0	0	0	
TOTAL	349	306	285	285	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	90	109	1,750	1,750	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	642	642	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	90	109	2,392	2,392	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,063	706	330	330	
CHARGES FOR CURRENT SERVICES	3,596	3,596	3,596	3,596	
OTHER REVENUE	0	0	0	0	
TOTAL	4,659	4,302	3,926	3,926	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,416	2,805	14,853	14,853	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,247	3,247	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,416	2,805	18,100	18,100	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,812	1,126	1,100	1,100	
CHARGES FOR CURRENT SERVICES	7,865	7,865	7,865	7,865	
OTHER REVENUE	0	0	0	0	
TOTAL	9,677	8,991	8,965	8,965	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	7,892	9,826	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	7,892	9,826	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	296	201	200	200	
CHARGES FOR CURRENT SERVICES	4,289	5,913	5,069	5,069	
OTHER REVENUE	0	0	0	0	
TOTAL	4,585	6,114	5,269	5,269	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,935	4,796	8,930	8,930	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	762	762	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,935	4,796	9,692	9,692	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	619	476	75	75	
CHARGES FOR CURRENT SERVICES	3,499	4,155	3,791	3,791	
TAXES	0	0	0	0	
TOTAL	4,118	4,631	3,866	3,866	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	94	547	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	94	547	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	131	80	75	75	
CHARGES FOR CURRENT SERVICES	695	1,130	1,043	1,043	
OTHER REVENUE	0	0	0	0	
TOTAL	826	1,210	1,118	1,118	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,032	1,014	2,083	2,083	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	465	465	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,032	1,014	2,548	2,548	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,473	977	300	300	
CHARGES FOR CURRENT SERVICES	8,243	8,595	8,313	8,313	
OTHER REVENUE	0	0	0	0	
TOTAL	9,716	9,572	8,613	8,613	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	6,120	3,719	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	6,120	3,719	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	628	357	350	350	
CHARGES FOR CURRENT SERVICES	2,009	2,009	2,105	2,105	
OTHER REVENUE	0	0	0	0	
TOTAL	2,637	2,366	2,455	2,455	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,037	4,897	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	2,037	4,897	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	840	473	550	550	
CHARGES FOR CURRENT SERVICES	2,093	2,267	2,180	2,180	
OTHER REVENUE	0	0	0	0	
TOTAL	2,933	2,740	2,730	2,730	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	4,398	1,902	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	4,398	1,902	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	4,042	2,547	1,500	1,500	
CHARGES FOR CURRENT SERVICES	27,959	28,861	29,187	29,187	
OTHER REVENUE	0	0	0	0	
TOTAL	32,001	31,408	30,687	30,687	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	26,979	29,159	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	26,979	29,159	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	179	122	70	70	
CHARGES FOR CURRENT SERVICES	975	675	1,300	1,300	
OTHER REVENUE	0	0	0	0	
TOTAL	1,154	797	1,370	1,370	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	90	1,179	2,033	2,033	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,833	1,833	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	90	1,179	3,866	3,866	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	10,688	6,928	2,500	2,500	
CHARGES FOR CURRENT SERVICES	14,713	15,413	15,575	15,575	
OTHER REVENUE	0	0	0	0	
TOTAL	25,401	22,341	18,075	18,075	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,661	43,285	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	2,661	43,285	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,208	1,513	800	800	
CHARGES FOR CURRENT SERVICES	4,990	5,966	5,049	5,049	
OTHER REVENUE	0	0	0	0	
TOTAL	7,198	7,479	5,849	5,849	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	604	780	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	604	780	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,452	909	500	500	
CHARGES FOR CURRENT SERVICES	19,565	21,255	20,410	20,410	
OTHER REVENUE	0	0	0	0	
TOTAL	21,017	22,164	20,910	20,910	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	19,851	20,740	28,490	28,490	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,500	2,500	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	19,851	20,740	30,990	30,990	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	3,389	2,131	2,000	2,000	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	3,389	2,131	2,000	2,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	90	110	40,400	40,400	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	7,780	7,780	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	90	110	48,180	48,180	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,951	1,975	500	500	
CHARGES FOR CURRENT SERVICES	6,047	7,453	6,309	6,309	
OTHER REVENUE	0	0	0	0	
TOTAL	8,998	9,428	6,809	6,809	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	873	3,388	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	873	3,388	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	740	493	225	225	
CHARGES FOR CURRENT SERVICES	2,588	2,588	2,588	2,588	
OTHER REVENUE	0	0	0	0	
TOTAL	3,328	3,081	2,813	2,813	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	615	1,309	10,797	10,797	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,020	1,020	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	615	1,309	11,817	11,817	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,177	736	600	600	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	1,177	736	600	600	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	179	199	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	179	199	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	553	334	334	334	
CHARGES FOR CURRENT SERVICES	3,253	3,275	3,259	3,259	
OTHER REVENUE	0	0	0	0	
TOTAL	3,806	3,609	3,593	3,593	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,763	3,573	8,246	8,246	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,615	1,615	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	3,763	3,573	9,861	9,861	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	291	135	50	50	
CHARGES FOR CURRENT SERVICES	0	0	1,195	1,195	
OTHER REVENUE	0	0	0	0	
TOTAL	291	135	1,245	1,245	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	1,288	3,000	3,000	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	1,288	3,000	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,369	842	400	400	
CHARGES FOR CURRENT SERVICES	6,885	7,025	6,910	6,910	
OTHER REVENUE	0	0	0	0	
TOTAL	8,254	7,867	7,310	7,310	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	7,086	7,737	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	7,086	7,737	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	753	466	400	400	
CHARGES FOR CURRENT SERVICES	2,599	2,935	2,793	2,793	
OTHER REVENUE	0	0	0	0	
TOTAL	3,352	3,401	3,193	3,193	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,003	3,085	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	3,003	3,085	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	127	74	80	80	
CHARGES FOR CURRENT SERVICES	545	701	623	623	
OTHER REVENUE	0	0	0	0	
TOTAL	672	775	703	703	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	775	893	1,984	1,984	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	338	338	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	775	893	2,322	2,322	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,428	947	500	500	
CHARGES FOR CURRENT SERVICES	5,692	5,803	5,636	5,636	
OTHER REVENUE	0	0	0	0	
TOTAL	7,120	6,750	6,136	6,136	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,897	3,176	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	3,897	3,176	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,357	1,535	600	600	
CHARGES FOR CURRENT SERVICES	4,019	4,095	4,057	4,057	
OTHER REVENUE	0	0	0	0	
TOTAL	6,376	5,630	4,657	4,657	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,455	802	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	2,455	802	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,096	730	300	300	
CHARGES FOR CURRENT SERVICES	6,625	6,625	6,625	6,625	
OTHER REVENUE	0	0	0	0	
TOTAL	7,721	7,355	6,925	6,925	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,128	5,540	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	5,128	5,540	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	16	10	5	5	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	16	10	5	5	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	60	39	30	30	
CHARGES FOR CURRENT SERVICES	488	390	390	390	
OTHER REVENUE	0	0	0	0	
TOTAL	548	429	420	420	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	474	485	983	983	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	250	250	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	474	485	1,233	1,233	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	63	63	8	8	
CHARGES FOR CURRENT SERVICES	900	900	900	900	
OTHER REVENUE	0	0	0	0	
TOTAL	963	963	908	908	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	0	31	2,000	2,000	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,350	1,350	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	0	31	3,350	3,350	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,870	1,219	1,200	1,200	
CHARGES FOR CURRENT SERVICES	2,413	5,977	5,928	5,928	
OTHER REVENUE	0	0	0	0	
TOTAL	4,283	7,196	7,128	7,128	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,343	2,364	20,187	20,187	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	6,167	6,167	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,343	2,364	26,354	26,354	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	157	120	15	15	
CHARGES FOR CURRENT SERVICES	2,095	2,095	2,095	2,095	
OTHER REVENUE	0	0	0	0	
TOTAL	2,252	2,215	2,110	2,110	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,649	1,143	2,742	2,742	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,205	1,205	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,649	1,143	3,947	3,947	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	678	424	354	354	
CHARGES FOR CURRENT SERVICES	1,548	1,634	1,634	1,634	
OTHER REVENUE	0	0	0	0	
TOTAL	2,226	2,058	1,988	1,988	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,572	2,153	9,662	9,662	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,718	1,718	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,572	2,153	11,380	11,380	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	426	267	30	30	
CHARGES FOR CURRENT SERVICES	0	0	0	0	
OTHER REVENUE	0	0	0	0	
TOTAL	426	267	30	30	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	32	90	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	32	90	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,940	1,980	600	600	
CHARGES FOR CURRENT SERVICES	12,556	12,885	12,720	12,720	
OTHER REVENUE	0	0	0	0	
TOTAL	15,496	14,865	13,320	13,320	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	8,450	7,630	29,438	29,438	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	18,548	18,548	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	8,450	7,630	47,986	47,986	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	601	366	100	100	
CHARGES FOR CURRENT SERVICES	2,049	2,236	2,236	2,236	
OTHER REVENUE	0	0	0	0	
TOTAL	2,650	2,602	2,336	2,336	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	2,586	3,365	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	2,586	3,365	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	160	99	81	81	
CHARGES FOR CURRENT SERVICES	891	1,056	891	891	
OTHER REVENUE	0	0	0	0	
TOTAL	1,051	1,155	972	972	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	926	1,025	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	926	1,025	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	967	573	600	600	
CHARGES FOR CURRENT SERVICES	4,202	4,282	4,242	4,242	
OTHER REVENUE	0	0	0	0	
TOTAL	5,169	4,855	4,842	4,842	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,901	4,390	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	5,901	4,390	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	915	567	400	400	
CHARGES FOR CURRENT SERVICES	2,497	2,497	2,497	2,497	
OTHER REVENUE	0	0	0	0	
TOTAL	3,412	3,064	2,897	2,897	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	3,004	2,522	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	3,004	2,522	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,097	702	600	600	
CHARGES FOR CURRENT SERVICES	1,647	1,647	1,647	1,647	
OTHER REVENUE	0	0	0	0	
TOTAL	2,744	2,349	2,247	2,247	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,421	1,051	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	1,421	1,051	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	2,384	1,584	450	450	
CHARGES FOR CURRENT SERVICES	10,458	10,507	10,434	10,434	
OTHER REVENUE	0	0	0	0	
TOTAL	12,842	12,091	10,884	10,884	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	8,177	8,038	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	8,177	8,038	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	52	26	25	25	
CHARGES FOR CURRENT SERVICES	873	873	873	873	
OTHER REVENUE	0	0	0	0	
TOTAL	925	899	898	898	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	1,113	1,047	1,293	1,293	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	171	171	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	1,113	1,047	1,464	1,464	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	3,436	2,274	400	400	
CHARGES FOR CURRENT SERVICES	17,140	16,340	17,190	17,190	
OTHER REVENUE	0	0	0	0	
TOTAL	20,576	18,614	17,590	17,590	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	9,352	14,620	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	9,352	14,620	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	6,549	3,641	4,000	4,000	
CHARGES FOR CURRENT SERVICES	71,457	81,715	73,939	73,939	
OTHER REVENUE	0	0	0	0	
TOTAL	78,006	85,356	77,939	77,939	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	89,437	105,794	133,567	133,567	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	35,000	35,000	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	89,437	105,794	168,567	168,567	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,739	925	1,000	1,000	
CHARGES FOR CURRENT SERVICES	2,689	2,784	2,735	2,735	
OTHER REVENUE	0	0	0	0	
TOTAL	4,428	3,709	3,735	3,735	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	6,915	14,148	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	6,915	14,148	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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	1,858	1,158	1,141	1,141	
CHARGES FOR CURRENT SERVICES	3,888	4,330	3,951	3,951	
OTHER REVENUE	0	0	0	0	
TOTAL	5,746	5,488	5,092	5,092	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,288	4,488	25,252	25,252	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,610	4,610	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	5,288	4,488	29,862	29,862	

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 2009-2010

DISTRICT BUDGET FORM
SCHEDULE 16
FINAL

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ( )
OTHER ELECTED ( )

FUND	ASSESSED VALUATION 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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
USE OF MONEY AND PROPERTY	768	380	400	400	
CHARGES FOR CURRENT SERVICES	2,491	2,491	2,491	2,491	
OTHER REVENUE	0	0	0	0	
TOTAL	3,259	2,871	2,891	2,891	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	5,453	8,482	12,625	11,625	
OTHER CHARGES	0	0	0	0	
APPROPRIATIONS FOR CONTINGENCIES	0	0	823	823	
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	
TOTAL	5,453	8,482	13,448	12,448	

SPECIAL DISTRICTS

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Status of Expenditures From Bond Proceeds
For Fiscal Year 2009-2010

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, 2009 From Bond Proceeds (5)	From Other Sources (6)
NONE					

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Summary of Special District Budgets
For the Fiscal Year 2009-2010

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, 2009 (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	7,033	4,932	206,060	218,025	218,025		218,025
Hilmar	83,240		86,680	169,920	117,900	52,020	169,920
Los Banos	53,093	25,269	311,230	389,592	389,592		389,592
Merced	(64,673)	59,673	1,187,000	1,182,000	1,182,000		1,182,000
Merquin	(559)	559	50,000	50,000	50,000		50,000
Plainsburg	(1,382)	7,522	108,525	114,665	114,665		114,665
Snelling	4,334		15,950	20,284	13,875	6,409	20,284
Winton	354,683		441,400	796,083	796,083		796,083
Total	435,769	97,955	2,406,845	2,940,569	2,882,140	58,429	2,940,569
Protection of Personal Property							
Gustine Drainage	71,149		153,100	224,249	198,300	25,949	224,249
Lower San Joaquin Levee	159,443		1,073,392	1,232,835	854,207	378,628	1,232,835
Total	230,592		1,226,492	1,457,084	1,052,507	404,577	1,457,084
Health and Sanitation							
Le Grand Community Service	(45,965)	45,965	526,881	526,881	526,881		526,881
Merquin County Water	73,349		514,035	587,384	575,711	11,673	587,384
Mosquito Abatement	(195,687)	256,718	2,444,100	2,505,131	2,505,131		2,505,131
Snelling Community Service	34,193		94,775	128,968	104,200	24,768	128,968
South Dos Palos County Water	956		56,995	57,951	53,343	4,608	57,951
Total	(133,154)	302,683	3,636,786	3,806,315	3,765,266	41,049	3,806,315
Miscellaneous							
Merced Co. Assoc. of Governments	28,068		4,679,962	4,708,030	4,679,962	28,068	4,708,030
East Merced Resource Conservation	20,532		9,299	29,831	8,852	20,979	29,831
Total	48,600		4,689,261	4,737,861	4,688,814	49,047	4,737,861
Grand Total	581,807	400,638	11,959,384	12,941,829	12,388,727	553,102	12,941,829

State Controller
County Budget Act
(1985)

COUNTY OF MERCED

State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2009

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, 2009 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30, Encumbrances (3)	General & Other Reserves (4)	Designations (5)	Fund Balance Unreserved/ Undesignated June 30, 2009 Actual (6)
Cemetery Districts					
Dos Palos	169,595		162,562		7,033
Hilmar	317,369		234,129		83,240
Los Banos	99,789		46,696		53,093
Merced	217,197		281,870		(64,673)
Merquin	34,821		35,380		(559)
Plainsburg	21,973		23,355		(1,382)
Snelling	20,444		16,110		4,334
Winton	354,783		100		354,683
Total	1,235,971		800,202		435,769
Protection of Personal Property					
Gustine Drainage	731,506		660,357		71,149
Lower San Joaquin Levee	1,547,121		1,387,678		159,443
Total	2,278,627		2,048,035		230,592
Health and Sanitation					
Le Grand Community Service	271,749		317,714		(45,965)
Merquin County Water	747,887		674,538		73,349
Mosquito Abatement	1,316,541		1,512,228		(195,687)
Snelling Community Service	298,359		264,166		34,193
South Dos Palos County Water	331,718		330,762		956
Total	2,966,254		3,099,408		(133,154)
Miscellaneous					
Merced Co. Assoc. of Governments	890,635		862,567		28,068
East Merced Resource Conservation	20,557		25		20,532
Total	911,192		862,592		48,600
Grand Total	7,392,044		6,810,237		581,807

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 2009-2010

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, 2009 (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	162,562	4,932	4,932			157,630	8110
Hilmar	234,129			52,020	52,020	286,149	8120
Los Banos	46,696	25,269	25,269			21,427	8130
Merced	281,870	59,673	59,673			222,197	8140
Merquin	35,380	559	559			34,821	8150
Plainsburg	23,355	7,522	7,522			15,833	8160
Snelling	16,110			6,409	6,409	22,519	8170
Winton	100					100	8180
Total	800,202	97,955	97,955	58,429	58,429	760,676	
Protection of Personal Property							
Gustine Drainage	660,357			25,949	25,949	686,306	9120
Lower San Joaquin Levee	1,387,678			378,628	378,628	1,766,306	9210
Total	2,048,035			404,577	404,577	2,452,612	
Health and Sanitation							
Le Grand Community Service	317,714	45,965	45,965			271,749	8610
Merquin County Water	674,538			11,673	11,673	686,211	8560
Mosquito Abatement	1,512,228	256,718	256,718			1,255,510	8010
Snelling Community Service	264,166			24,768	24,768	288,934	8710
South Dos Palos County Water	330,762			4,608	4,608	335,370	8530
Total	3,099,408	302,683	302,683	41,049	41,049	2,837,774	
Miscellaneous							
Merced Co. Assoc. of Governments	862,567			28,068	28,068	890,635	9900
East Merced Resource Conservation	25			20,979	20,979	21,004	
Total	862,592			49,047	49,047	911,639	
Grand Total	6,810,237	400,638	400,638	553,102	553,102	6,962,701	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

DOS PALOS CEMETERY DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2009-2010

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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	94,389	108,273	94,050	94,050	
USE OF MONEY AND PROPERTY	17,667	13,419	15,000	15,000	
AID FROM OTHER GOVT AGENCIES	1,067	1,277	1,010	1,010	
CHARGES FOR CURRENT SERVICES	126,657	94,211	96,000	96,000	
TOTAL	239,780	217,180	206,060	206,060	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	162,350	170,573	171,700	171,700	
SERVICES & SUPPLIES	37,762	41,209	46,325	46,325	
CAPITAL ASSETS	5,500	4,987	0	0	
TOTAL	205,612	216,769	218,025	218,025	

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

HILMAR CEMETERY — DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2009-2010

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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	55,998	55,561	46,580	46,580	
USE OF MONEY AND PROPERTY	11,039	7,738	6,500	6,500	
AID FROM OTHER GOVT AGENCIES	597	664	600	600	
CHARGES FOR CURRENT SERVICES	29,308	37,146	32,500	32,500	
OTHER REVENUE	400	335	500	500	
TOTAL	97,342	101,444	86,680	86,680	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	33,688	34,753	39,810	39,810	
SERVICES & SUPPLIES	17,672	19,039	53,090	53,090	
CONTINGENCIES	0	0	25,000	25,000	
CAPITAL ASSETS	3,866	3,572	0	0	
TOTAL	55,226	57,364	117,900	117,900	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

LOS BANOS CEMETERY — DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2009-2010

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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	98,640	94,791	69,991	69,991	
USE OF MONEY AND PROPERTY	617	8,235	4,275	4,275	
AID FROM OTHER GOVT AGENCIES	1,327	1,344	1,344	1,344	
CHARGES FOR CURRENT SERVICES	216,526	205,620	205,620	205,620	
OTHER REVENUE	12	54,500	30,000	30,000	
TOTAL	317,122	364,490	311,230	311,230	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	170,052	182,850	183,324	183,324	
SERVICES & SUPPLIES	104,325	116,184	117,468	117,468	
CONTINGENCIES	0	0	20,000	20,000	
CAPITAL ASSETS	27,961	7,380	68,800	68,800	
TOTAL	302,338	306,414	389,592	389,592	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

MERCED CEMETERY DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2009-2010

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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	387,533	353,975	340,000	340,000	
USE OF MONEY AND PROPERTY	49,148	51,002	40,000	40,000	
AID FROM OTHER GOVT AGENCIES	4,162	4,244	3,000	3,000	
CHARGES FOR CURRENT SERVICES	358,508	304,803	300,000	300,000	
OTHER REVENUE	29,014	154,069	504,000	504,000	
TOTAL	828,365	868,093	1,187,000	1,187,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	537,409	591,084	489,700	489,700	
SERVICES & SUPPLIES	209,355	208,512	182,300	182,300	
OTHER CHARGES	0	-74	0	0	
CONTINGENCIES	0	0	5,000	5,000	
CAPITAL ASSETS	73,121	158,243	505,000	505,000	
TOTAL	819,885	957,765	1,182,000	1,182,000	

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 2009-2010

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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	24,519	26,336	24,850	24,850	
USE OF MONEY AND PROPERTY	3,183	2,026	2,500	2,500	
AID FROM OTHER GOVT AGENCIES	609	589	650	650	
CHARGES FOR CURRENT SERVICES	14,793	6,648	21,500	21,500	
OTHER REVENUE	2,500	0	500	500	
TOTAL	45,604	35,599	50,000	50,000	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	13,430	15,565	21,900	21,900	
SERVICES & SUPPLIES	20,307	22,646	24,600	24,600	
OTHER CHARGES	644	837	2,500	2,500	
CONTINGENCIES	800	0	1,000	1,000	
TOTAL	35,181	39,048	50,000	50,000	

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 2009-2010

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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	35,698	37,203	35,825	35,825	
USE OF MONEY AND PROPERTY	1,017	448	1,500	1,500	
AID FROM OTHER GOVT AGENCIES	377	439	450	450	
CHARGES FOR CURRENT SERVICES	56,814	52,856	70,700	70,700	
OTHER REVENUE	0	50	50	50	
TOTAL	93,906	90,996	108,525	108,525	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	61,814	73,288	76,865	76,865	
SERVICES & SUPPLIES	27,797	24,725	28,700	28,700	
OTHER CHARGES	1,441	1,305	1,600	1,600	
CONTINGENCIES	0	0	5,000	5,000	
CAPITAL ASSETS	0	0	2,500	2,500	
TOTAL	91,052	99,318	114,665	114,665	

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 CEMETERY — DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2009-2010

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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	11,807	13,423	12,850	12,850	
USE OF MONEY AND PROPERTY	1,435	1,042	1,000	1,000	
AID FROM OTHER GOVT AGENCIES	125	160	100	100	
OTHER REVENUE	2,258	3,000	2,000	2,000	
TOTAL	15,625	17,625	15,950	15,950	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	1,098	1,101	1,225	1,225	
SERVICES & SUPPLIES	10,964	13,590	12,650	12,650	
TOTAL	12,062	14,691	13,875	13,875	

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

WINTON CEMETERY — DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2009-2010

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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	266,560	259,239	220,700	220,700	
USE OF MONEY AND PROPERTY	11,451	8,378	7,000	7,000	
AID FROM OTHER GOVT AGENCIES	2,866	3,088	2,600	2,600	
CHARGES FOR CURRENT SERVICES	201,266	222,616	210,000	210,000	
OTHER REVENUE	1,184	1,184	1,100	1,100	
TOTAL	483,327	494,505	441,400	441,400	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	281,333	317,983	369,900	369,900	
SERVICES & SUPPLIES	140,486	132,314	162,350	162,350	
CONTINGENCIES	0	0	10,000	10,000	
CAPITAL ASSETS	13,223	20,013	253,833	253,833	
TOTAL	435,042	470,310	796,083	796,083	

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 2009-2010

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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	65	66	0	0	
USE OF MONEY AND PROPERTY	22,372	14,813	14,100	14,100	
CHARGES FOR CURRENT SERVICES	137,262	143,222	139,000	139,000	
TOTAL	159,699	158,101	153,100	153,100	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	30,458	31,620	32,800	32,800	
SERVICES & SUPPLIES	97,777	99,117	145,500	145,500	
CONTINGENCIES	0	0	20,000	20,000	
TOTAL	128,235	130,737	198,300	198,300	

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 2009-2010

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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	0	52	0	0	
USE OF MONEY AND PROPERTY	5,618	6,908	5,250	5,250	
CHARGES FOR CURRENT SERVICES	861,730	1,155,738	1,068,142	1,068,142	
OTHER REVENUE	59,000	60,000	0	0	
TOTAL	926,348	1,222,698	1,073,392	1,073,392	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	536,348	549,842	553,007	553,007	
SERVICES & SUPPLIES	342,173	268,956	251,200	251,200	
CAPITAL ASSETS	36,560	67	50,000	50,000	
TOTAL	915,081	818,865	854,207	854,207	

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 2009-2010

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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	15,365	15,172	11,626	11,626	
USE OF MONEY AND PROPERTY	16,664	9,434	12,900	12,900	
AID FROM OTHER GOVT AGENCIES	162	178	85	85	
OTHER REVENUE	493,693	473,366	502,270	502,270	
TOTAL	525,884	498,150	526,881	526,881	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	183,923	203,341	195,833	195,833	
SERVICES & SUPPLIES	216,474	235,067	237,154	237,154	
OTHER CHARGES	61,574	60,709	58,955	58,955	
INTRAFUND & INTERFUND TRANSFERS	4,750	0	0	0	
CONTINGENCIES	0	0	874	874	
CAPITAL ASSETS	56,994	44,948	34,065	34,065	
TOTAL	523,715	544,065	526,881	526,881	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

MERQUIN CO WATER DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2009-2010

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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	86,880	88,884	67,500	67,500	
USE OF MONEY AND PROPERTY	16,405	12,726	10,000	10,000	
AID FROM OTHER GOVT AGENCIES	926	1,059	500	500	
CHARGES FOR CURRENT SERVICES	2,462	127,283	60,000	60,000	
OTHER REVENUE	450,265	457,120	376,035	376,035	
TOTAL	556,938	687,072	514,035	514,035	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	150,907	163,620	172,511	172,511	
SERVICES & SUPPLIES	284,922	289,567	372,200	372,200	
CONTINGENCIES	14,000	92,547	31,000	31,000	
CAPITAL ASSETS	4,110	12,232	0	0	
TOTAL	453,939	557,966	575,711	575,711	

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 2009-2010

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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	2,151,705	2,063,010	1,771,000	1,771,000	
USE OF MONEY AND PROPERTY	46,305	26,464	25,000	25,000	
AID FROM OTHER GOVT AGENCIES	320,355	78,584	78,000	78,000	
CHARGES FOR CURRENT SERVICES	606,761	634,749	565,000	565,000	
OTHER REVENUE	5,321	3,394	5,100	5,100	
TOTAL	3,130,447	2,806,201	2,444,100	2,444,100	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	1,018,575	1,054,335	1,250,831	1,250,831	
SERVICES & SUPPLIES	1,693,402	1,675,423	982,900	982,900	
OTHER CHARGES	166,284	163,096	162,100	162,100	
CONTINGENCIES	11,261	20,221	50,000	50,000	
CAPITAL ASSETS	70,421	84,514	59,300	59,300	
TOTAL	2,959,943	2,997,589	2,505,131	2,505,131	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS
SNELLING COMMUNITY SERVICE DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2009-2010

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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	24,960	25,494	23,765	23,765	
USE OF MONEY AND PROPERTY	5,032	3,555	3,610	3,610	
AID FROM OTHER GOVT AGENCIES	265	303	300	300	
CHARGES FOR CURRENT SERVICES	67,523	66,530	67,000	67,000	
OTHER REVENUE	0	0	100	100	
TOTAL	97,780	95,882	94,775	94,775	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	25,475	35,436	35,800	35,800	
SERVICES & SUPPLIES	54,359	36,615	58,400	58,400	
CONTINGENCIES	0	0	10,000	10,000	
TOTAL	79,834	72,051	104,200	104,200	

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 2009-2010

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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	10,948	10,931	9,627	9,627	
USE OF MONEY AND PROPERTY	6,214	3,755	3,268	3,268	
AID FROM OTHER GOVT AGENCIES	116	129	100	100	
CHARGES FOR CURRENT SERVICES	-832	-873	0	0	
OTHER REVENUE	58,240	47,733	44,000	44,000	
TOTAL	74,686	61,675	56,995	56,995	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	17,834	18,766	13,143	13,143	
SERVICES & SUPPLIES	42,653	40,106	40,200	40,200	
TOTAL	60,487	58,872	53,343	53,343	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

BDS1 (12/98)

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

MERCED CO ASSN OF GOVT DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2009-2010

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 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
MERCED CO ASSN OF GOVERNMENTS	0	0	4,679,962	4,679,962	
TOTAL	0	0	4,679,962	4,679,962	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SALARIES & EMPLOYEE BENEFITS	0	0	2,060,990	2,060,990	
SERVICES & SUPPLIES	0	0	2,592,972	2,592,972	
CONTINGENCIES	0	0	6,000	6,000	
CAPITAL ASSETS	0	0	20,000	20,000	
TOTAL	0	0	4,679,962	4,679,962	

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
EAST MERCED RESOURCE CONSV DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2009-2010

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
9520								

SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES

SUMMARY BY SOURCE (1)	ACTUAL 2007-2008 (2)	ACTUAL 2008-2009 (3)	RECOMMENDED 2009-2010 (4)	APPROVED 2009-2010 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)
FINANCING SOURCES:					
TAXES	6,600	7,082	6,300	6,300	
USE OF MONEY AND PROPERTY	3,142	1,560	500	500	
AID FROM OTHER GOVT AGENCIES	750,167	455,473	2,499	2,499	
OTHER REVENUE	4	0	0	0	
TOTAL	759,913	464,115	9,299	9,299	

SUMMARY OF FINANCING REQUIREMENTS

SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2007-2008 (8)	ACTUAL 2008-2009 (9)	RECOMMENDED 2009-2010 (10)	APPROVED 2009-2010 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)
FINANCING USES:					
SERVICES & SUPPLIES	838,515	449,684	8,852	8,852	
OTHER CHARGES	0	647	0	0	
TOTAL	838,515	450,331	8,852	8,852	

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

POSITION SUMMARY REPORT

POSITION SUMMARY REPORT
BY FUNCTION AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

		Approved 2005/06	Approved 2006/07	Approved 2007/08	Approved 2008/09	Approved 2009/10
General Function						
10000	Board of Supervisors	9.45	9.45	11.45	13.45	14.45
10100	County Executive Office	13.00	14.00	14.00	14.00	12.00
11000	Auditor-Controller	23.48	23.48	25.48	26.48	22.48
11100	Revenue & Reimbursement	20.00	21.50	21.00	21.00	20.00
11200	Assessor	39.26	39.26	39.10	39.10	34.60
11300	Tax Collector	6.60	6.60	7.60	7.60	7.60
11400	Treasurer	6.00	6.00	6.00	6.00	5.00
11500	Adminstrative Services/Support Services	24.50	24.50	25.00	25.00	25.00
12500	County Counsel	11.00	12.20	13.00	13.00	13.00
13000	Human Resources	14.00	14.50	13.50	13.50	11.50
13100	Employee Development	2.00	2.00	2.00	1.00	0.00
14000	Registrar of Voters	5.50	5.50	5.30	6.30	5.30
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	1.00	2.00	0.00	0.00
18100	Merced County Spring Fair	7.63	8.63	9.42	9.42	7.42
18200	Business Economic Development	9.00	9.00	9.00	10.00	9.00
19000	Risk Management	7.25	7.40	7.40	7.40	7.40
19200	Retirement	5.75	7.75	7.75	7.75	7.75
19900	DPW-Administration	17.00	17.00	18.61	18.61	15.61
	Total	***238.55***	***246.90***	***254.74***	***256.74***	***235.24***
Public Protection Function						
20100	Child Support Services Agency	115.00	119.00	116.00	115.00	100.00
20400	District Attorney	76.50	82.50	86.00	87.00	83.00
20600	Public Defender	19.25	22.50	26.50	26.50	23.50
21200	Indigent Defense	1.00	1.00	1.00	1.00	1.00
22000	Sheriff Court Security	12.00	19.50	25.40	25.00	25.00
22100	Sheriff	148.50	158.00	167.00	167.00	162.00
23000	Sheriff-Corrections	113.00	125.00	130.00	129.00	128.00
23100	Sheriff-Inmate Welfare	7.50	8.50	8.50	8.50	8.50
23300	Juvenile Hall	80.80	80.55	80.43	80.43	77.43
23400	Probation	79.01	84.26	88.01	89.01	83.01
25000	Fire	24.27	24.27	24.77	24.52	7.20
25100	Emergency Services	1.00	1.00	1.00	1.00	1.00
27000	Agricultural Commissioner	35.00	36.80	36.29	37.66	34.66
27100	Special Pest Control	0.75	0.75	0.75	0.75	0.00
27200	Sealer of Weights and Measures	7.00	7.00	6.00	6.00	5.00
27300	DPW-Building Division	14.50	15.00	15.00	13.00	11.00
27400	DPW - Professional Services Division	22.75	22.75	23.15	23.15	21.15
28000	Recorder	14.00	15.00	15.00	15.00	12.00
28100	Coroner	7.00	7.00	8.00	8.00	8.00
28500	Development Services	23.00	26.00	27.50	26.50	24.50
28700	Agricultural Commissioner - Animal Control	17.25	18.25	20.88	20.88	20.88
29400	County Clerk	2.50	2.50	2.50	2.50	1.50
	Total	***821.58***	***877.13***	***909.68***	***907.40***	***838.33***
Public Ways and Facilities Function						
30000	DPW-Road Division	54.85	56.85	61.01	61.01	59.01
	Total	***54.85***	***56.85***	***61.01***	***61.01***	***59.01***
Health & Sanitation Function						
40000	Health	150.28	151.88	152.38	152.38	110.38
40600	First 5 Merced County	11.00	12.50	11.50	11.00	7.50
41500	Mental Health	246.00	255.10	187.20	210.00	164.00
49500	Medical Assistance Program	16.50	22.00	22.00	18.00	11.00
	Total	***423.78***	***441.48***	***373.08***	***391.38***	***292.88***
Public Assistance Function						
50000	Human Services Agency	600.54	613.65	622.50	622.37	515.37
50500	IHSS Public Authority	4.00	4.00	4.00	4.00	2.00
55000	Department of Workforce Investment	75.00	76.25	74.00	73.00	54.00
59000	Area Agency on Aging	7.22	7.49	13.13	13.21	7.50
	Total	***686.76***	***701.39***	***713.63***	***712.58***	***578.87***
Education Function						
60000	Library	28.38	33.89	35.73	36.73	35.73
61000	Cooperative Extension	5.00	5.00	5.00	4.00	3.00
	Total	***33.38***	***38.89***	***40.73***	***40.73***	***38.73***
Recreation and Cultural Services						
70000	DPW-Recreation Division	2.00	4.18	4.18	4.18	4.18
70200	DPW-Parks Division	21.39	26.47	28.82	28.82	26.82
	Total	***23.39***	***30.65***	***33.00***	***33.00***	***31.00***

POSITION SUMMARY REPORT
BY FUNCTION AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

		Approved 2005/06	Approved 2006/07	Approved 2007/08	Approved 2008/09	Approved 2009/10
Internal Service Funds						
75500	Fleet	7.00	7.00	7.00	7.00	7.00
75600	Administrative Services	47.22	47.22	47.22	47.22	44.22
	Total	***54.22***	***54.22***	***54.22***	***54.22***	***51.22***
Enterprise Funds						
75100	Solid Waste	56.75	57.25	57.25	56.50	43.00
75200	Castle Airport Aviation and Development Center	11.00	13.00	14.00	14.00	14.00
75300	Countywide Transit	5.50	5.50	6.50	6.50	6.50
	Total	***73.25***	***75.75***	***77.75***	***77.00***	***63.50***
	GRAND TOTAL	***2,409.76***	***2,523.26***	***2,517.84***	***2,534.06***	***2,188.78***

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
ARRA	American Reinvestment and Recovery Act
ATM	Asynchronous Transfer Mode
BAI	Board Agenda Item
Board or BOS	Board of Supervisors
Cal-FIRE	California Department of Forestry
C.L.E.O.	Communities Law Enforcement Officers
CAA	Community Action Agency
CAED	Commerce, Aviation and Economic Development
CAFR	Comprehensive Annual Financial Report
CAMS	Cost Accounting Management System
CCS	California Children's Service
CD	Compact Disc
CDBG	Community Development Block Grant
CDFA	California Department of Food and Agriculture
CEO	County Executive Office(r)
CEQA	California Environmental Quality Act
CFMG	California Forensic Medial Group
CHDP	Child Health and Disability Program
CHIP	California Healthcare for Indigents Program
CHW	Catholic Healthcare West
CIP	Capital Improvement Project
C-IV Project	4th Consortium for Four California Counties (Merced, Stanislaus, Riverside, San Bernadino)
CLEO	Chief Local Elected Officals
CNG	Compressed Natural Gas
COLA	Cost of Living Adjustment
COP	Certificate of Participation
COPS	Citizens' Options for Public Safety
Corp of Engineers	United States Army Corp of Engineers
CPR	Cardiopulmonary Resuscitation
CRASH	Counties Reaction Against Street Hoodlums
CSAC	California State Association of Counties
CSP	Community Specific Plan
CSS	Child Support Services
CSU	Crisis Stabilization Unit
CUBS	Columbia Ultimate Business System
CYA	California Youth Authority
DA	District Attorney
DCSS	Department of Child Support Services
DEA	Drug Enforcement Agency
DDPP	Dental Disease Prevention Program
DOC	Department of Corrections
DOD	United States Department of Defense
DOF	Department of Finance
DOJ	Department of Justice
DPR	California Department of Pesticide Regulation
DPW	Department of Public Works
DWI	Department of Workforce Investment
E&T	Employment and Training
EBT	Electronic Benefit Transfer
EDA	United States Department of Commerce - Economic Development Administration
EDWAA	Economic Dislocation and Worker's Adjustment Assistance Act
EEO	Equal Employment Opportunity
EH	Extra Help

Acronyms

Acronym	Description
EIR	Environmental Impact Report
ELIG	Eligibility
EMPG	Emergency Management Performance Grant
EMS	Emergency Medical Services
EMSA	Emergency Medical Services Appropriation
END	Exotic Newcastle Disease
EOC	Emergency Operation Center
EPSDT	Early Periodic Screening Diagnosis and Treatment
FFP	Federal Financial Participation (Federal Drug Medi-Cal)
FIRMS	Financial Information and Retrieval Management System
FLSA	Fair Labor Standards Act
FOCUS	Fast Open Contracts Utilization Services
FSR	Fleet Service Replacement
FTE	Full-time equivalent
FY	Fiscal Year (July 1 - June 30)
GASB	Governmental Accounting Standards Board
GIS	Geographic Information Systems
GPS	Global Positioning System
HCP	Habitat Conservation Plan
HIDTA	High Intensity Drug Trafficking Areas
HIPAA	Health Insurance Portability Program and Accountancy Act of 1996
HIV	Human Immunodeficiency Virus
HOME	Housing Investment Partnership Act
HRSA	Health Resources and Services Administration
HSA	Hospital Services Account
HSA	Human Services Agency
HVAC	Heating, Ventilating, and Air Conditioning
ICS	Incident Command System
IDEA	Individuals with Disabilities Education Act
IFB	Invitation for Bid
IHCP	Indigent Health Care Program
IHSS	In-home Supportive Service
IMD	Institutes for Mental Disease
ISF	Internal Service Fund
JAG	Justice Assistance Grant
JAMS	Jail Authorized Medical Services
JJCC	Juvenile Justice Correctional Complex
JPA	Joint Powers Authority
JPCF	Juvenile Probation Camp Funds
JTPA	Joint Training Partnership Act
KinGap	Relative placement in lieu of Foster Care
LAFCO	Local Agency Formation Commission
LPS	Lanterman Petris Short
MAC	Municipal Advisory Council
MAP	Medical Assistance Program
MARTS	Merced Area Regional Transit Service
MC	Merced County
MCAG	Merced County Association of Governments
MCERA	Merced County Employees Retirement Association
MCMC	Merced Community Medical Center (fomer County Hospital)
MCOE	Merced County Office of Education
MH	Mental Health
MHSA	Mental Health Services Act
MIOCR	Mentally Ill Offender Crime Reduction Act
MIS	Management Information System
MMP	Major Maintenance Plan
MOE	Maintenance of Effort
MOU	Memorandum of Understanding
MSAG	Master Street Address Guide
MSSP	Multipurpose Senior Services Program
MTU	Medical Therapy Unit
MVIL	Motor Vehicle In-Lieu
NCCP	Natural Community Conservation Plan
NFIP	National Flood Insurance Program

Acronyms

Acronym	Description
NMOC	Non-Methane Organic Compounds
O&M	Operation and Maintenace
OCJP	Office of Criminal Justice Planning
OES	Office of Emergency Services
OTP	Offender Treatment Program
PA	Public Administrator
PCSP	Personal Care Services Program
PERS	Public Employee Retirement System
PHI	Personal Health Information
POB	Pension Obligation Bonds
POST	Peace Officers Standards and Training
POV	Privately Owned Vehicle
PPD	Purified Protein Derivatives
Prop 36	Substance Abuse Crime Prevention Act
Prop 99	Tobacco Tax
PSA	Physician Services Account
PSAP	Public Safety Answering System
RAN	Remote Access Network
RFP	Request for Proposal
RIFA	Red Imported Fire Ant
SACPA	Substance Abuse and Crime Prevention Act
SAMHSA	Substance Abuse and Mental Health ServicesAdministration
SB	Senate Bill
SCAAP	State Criminal Alien Assistant Program
SCEAP	State of California Extended Access Program
SEP	State Special Education Pupil
SLESF	Supplemental Law Enforcement Services Fund
SOBER	Supervision of Offenders By Enforcement Response
SOC SV	Social Services
SSI	Supplemental Security Income
SSP	State Supplemental Payment
STAR	Sheriff Tactical & Reconnaissance Team
STC	Standard and Training for Corrections
SWAT	Special Weapons and Tactics
TANF	Temporary Assistance for Needy Families
TANF FC	Temporary Assistance for Needy Families- Foster Care
TANF FG-U	Temporary Assistance for Needy Families-Family Group - Unemployed Parent
TANS	Tax and Revenue Anticipation Notes
TB	Tuberculosis
TBS	Therapeutic Behavioral Services
TCM	Targeted Case Management
Title IV-E	Part of Social Security Act
U.D.E.L.	Uniform District Election Law
UA	Unallocated Account
UAAL	Unfunded Actuarial Accrued Liability
UC Merced	University of California, Merced
UHP	Universal Hiring Program
UPS	Uninterrupted Power Supply
USDA	United States Department of Agriculture
VS	Variable Shift
WAN	Wide Area Network
WIA	Federal Workforce Investment Act
WIB	Merced County Workfoce Investment Board

Schedules

Schedule	Description
Schedule	A non-narrative summary presentation of various budgetary data such as expenditures, revenues, and available fund balance. Schedules contain information and are in formats as prescribed by the County Budget Act (Government Code Section 29000 et seq.) and the State Controller.
Schedule 1	A fund-level summary of all the operating funds which comprise the whole of the county budget, showing total available financing sources and total financing requirements for each fund.
Schedule 2	A summary analysis of each fund's balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year. This schedule is included with Final Budget.
Schedule 3	A detailed listing for each operating fund of its existing reserves and designations, as well as recommendations to cancel or add to those reserves.
Schedule 4	A general summary of all revenues in the budget by source (e.g. taxes, intergovernmental revenues, charges for services, etc.) and by fund, for the budget fiscal year and two previous fiscal years.
Schedule 5	A detailed listing of all revenues in the budget, by individual object, general source description and fund, for the budget for the budget fiscal year and two previous fiscal years.
Schedule 6	A summary analysis of current County property taxes and assessed valuation by major type. This schedule is included with Final Budget.
Schedule 7	A general summary of all financing requirements (expenditures, appropriations for contingencies, and new or additional reserves and designations) and by fund, for the budget fiscal year and two previous fiscal years.
Schedule 8	Another general summary of financing requirements in the budget, showing in more detail amounts appropriated for contingencies and added to reserves and designations, by fund.
Schedule 8A	A detailed summary of expenditures by budget appropriation grouped together and subtotaled by function and activity.
Schedule 9	A detailed listing of expenditures by object level for each appropriation in the operating funds.
Schedule 10/11	A detailed listing of expenditure and revenue object level for each Internal Service Fund (Schedule 10) and Enterprise Fund (Schedule 11), seminar to Schedule 9 for operating fund appropriations.
Schedule 12	A status of expenditures from bond proceeds.
Schedule 13	A summary of the total available financing sources and financing requirements for all Special District funds, similar to a Schedule 1 for the operating funds.
Schedule 14	A summary analysis of each Special District fund's balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year.
Schedule 15	A detailed listing for each Special District fund, of its existing reserves and designations, as well as recommendations to cancel or add to those reserves, similar to a Schedule 3 for operating funds.
Schedule 16	A detailed listing of revenue and expenditures object level for each Special District fund and appropriation, similar to a Schedule 9 for operating fund appropriations.

Terms

TERM	DEFINITION
Appropriations	An authorization granted by the legislative body to make expenditures and incur obligations for a specific purpose, usually limited in amount and as to time when it may be expended. (The authorization granted by the Board of Supervisors to make expenditures.)
Assessed Valuation	Valuation set upon real estate or other property by a government as a basis for levying taxes.
Available Financing	The components available to meet the financing requirement (appropriations/ expenditures). The components include the unreserved fund balance, revenues, other financing sources/transfers in, and decreases in reserve/designation,.
Budget	A financial plan consisting of an estimated income and expenditures for a given period and purpose, usually one year. Merced County budget is for one year, from July 1 to June 30.
Budget Unit	Accounting or organizational unit(s) deemed necessary or desirable for control of the financial operation, also known as a departmental number. A budget must be adopted by the Board of Supervisors for each of it budget units.
Capital Assets	Capital Assets are assets with an estimated cost of at least $2,500. Land, improvements to land, easements, buildings, vehicles, machinery, works of art, infrastructure and all tangible and intangible assets that are used in operations and have initial useful lives beyond any one reporting period (a year).
Capital Improvement Projects (CIP)	CIP's are projects with an estimated cost of at least $10,000. A budget unit itemizing the county's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.
Capital Projects Fund	One of five governmental fund types established to account for resources used for financial resources to be used for the acquisition or construction of major capital facilities other than those accounted for in propriety or trust funds.
Contingency Funds	A budgetary provision representing that portion of the appropriations set aside to meet unforeseen expenditures requirements.
Cost Allocation	A methodology for identifying and allocating overhead (indirect) costs incurred by central services departments to direct cost programs.
Debt Service Fund	Fund established to account for the accumulation of resources for payment of interest and principal on long term debt.
Encumbrance	A portion of the fund equity set aside for legally binding commitments to pay money in the future.
Enterprise Fund	Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The County's major enterprise funds consist of the Medical Facility Lease Operations fund and Solid Waste Enterprise Fund.
Extra Help Position	A non-regular, temporary position created to meet a peak workload or other unusual work situation; can include seasonal or recurrent intermittent employment
Fiduciary Fund Type	Funds held by a government unit in a fiduciary capacity, ordinarily as agent or trustee. The County uses the Pension Trust Fund to account for activities of the MCERA and the Agency Funds to account for assets held by the County as an agent for various local governments.
Final Budget	The County Budget for a fiscal year, adopted by the Board of Supervisors by resolution following the close of final budget hearings.
Fund	A fiscal and accounting entity with a self-balancing set of accounts segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. Governments use funds to segregate their financial resources and demonstrate legal compliance.
Fund Balance/Fund Equity	The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

Terms

TERM	DEFINITION
General Fund	One of five governmental fund types that serves as the general operating fund of Merced County. It is the major fund in most governmental units, and accounts for al activities not accounted for in other funds. Most tax-funded functions are accounted for in the general fund. This fund accounts for all financial transactions of the County that are not accounted for in other specialized funds.
Governmental Fund Type	Funds used to account for general government activities. Funds generally used to account for tax-supported activities. Most of their financial resources are budgeted and appropriated annually for specific general government uses by the legislative body. Governmental funds include: the general fund, special revenue funds, capital projects funds, and debt service funds.
Interfund Transfer	A transfer of money between two different funds.
Internal Service Fund	This fund accounts for the financing of goods and services provided by one department or agency to another department for agency of the County or to other government, on a cost reimbursement basis. The County uses separate internal service funds to account for it's fleet service management and information systems operations. Also, the internal service fund is used to account for the County's self-insurance and other insurance activities.
Intrafund Transfer	A transfer of money between departments in the same fund.
Mandate	A service program that must be provided by the County as required by County ordinance, State or Federal law.
Net County Cost	The difference, for General Fund budgets, between budgeted appropriations and departmental revenue.
Operating Budget	The portion of a budget that deals with recurring expenditures such as salaries, services and supplies.
Proposed Budget	A Proposed Budget recommended by the County Executive Officer to the Board of Supervisors based on department requests.
Proprietary Fund Type	One of the major fund classifications of governmental accounting. Propriety funds are often referred to as income determination or commercial type funds that include the enterprise funds and internal service funds.
Special Revenue Fund	One of five governmental fund types used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

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