FINAL BUDGET

FISCAL YEAR
JULY 2011 - JUNE 2012

Published by

BOARD OF SUPERVISORS

Recommended by Larry T. Combs, County Executive Officer

Schedules compiled by Lisa Cardella - Presto, Auditor-Controller

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

BOARD OF SUPERVISORS

District 1 Supervisor
John Pedrozo
Chairperson

District 2 Supervisor
Hubert "Hub" Walsh Jr.

District 3 Supervisor
Linn Davis

District 4 Supervisor
Deidre F. Kelsey

District 5 Supervisor
Jerry O'Banion

VISION

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

MISSION

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

VALUES: Teamwork – Leadership – Integrity – Quality - Accountability

TABLE OF CONTENTS

BOARD OF SUPERVISORS

EXECUTIVE COMMENT:

Budget Overview

Overview v
Budget Summary v
Local Resources vi
Staffing Assumptions vii

Proposed Budget by Delivery Services xii

MERCED COUNTY BUDGETARY GRAPHS:

Property Tax Dollars xvii
Merced Budget xviii

MERCED COUNTY ORGANIZATIONAL STRUCTURE:

Directory of County Officials xix
Organizational Chart xx

MERCED COUNTY PROFILE AND DISTRICT MAP:

Profile xxi
District Map xxiv

COUNTY BUDGET SCHEDULES:

All Funds Summary A-1
Governmental Funds Summary A-2
Fund Balance – Governmental Funds A-3
Reserves/ Designations - by Governmental Funds A-4
Summary of Additional Financing by Source and Fund A-5
Detail of Additional Financing Sources by Fund and Account A-6
Summary of County Financing Uses by Function and Fund A-18
Detail of Financing Uses By Function, Activity and Budget Unit A-19

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

TABLE OF CONTENTS

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

TABLE OF CONTENTS

DEPT #	DEPARTMENT	PAGE
	PUBLIC WAYS AND FACILITIES	
30000	DPW - Road Division	70
	HEALTH AND SANITATION	
40000	Health	71
40600	First 5 Merced County	72
41500	Mental Health	73
47600	08-09 SCEAP Non – County Hospitals	74
47700	08-09 SCEAP Physician Services	75
47800	08-09 EMSA SB2132 HSA Funds	76
47900	08-09 EMSA SB2132 PSA	77
49500	Medical Assistance Program	78
	PUBLIC ASSISTANCE	
50000	Human Services Agency	79
50500	IHSS Public Authority	80
51000	Assistance to the Needy	81
53000	Aid to Indigents	82
55000	Department of Workforce Investment	83
55100	Department of Workforce Investment - WIA Youth	84
55200	Department of Workforce Investment - WIA Adults	85
55300	Department of Workforce Investment - WIA Dislocated Workers	86
55600	Department of Labor - Employment & Training	87
57400	Department of Workforce Investment - DOL Training	88
57600	Department of Workforce Investment - Youth Special	89
57700	Department of Workforce Investment - Adult Special	90
57800	Department of Workforces Investment - Dislocated Worker Special	91
57900	Department of Workforce Investment - CCWC Green Jobs	92
59000	Area Agency on Aging	93
	EDUCATION	
60000	Library	94
61000	Cooperative Extension	95
	RECREATION AND CULTURAL SERVICES	
70000	DPW - Recreation Division	96
70100	DPW - Special Recreation Division	97
70200	DPW - Parks Division	98
	DEBT SERVICE	
70800	Debt Service - Juvenile Hall	99
70900	Debt Service - Energy Retrofit	100
71000	Interest on TRANS and Other Notes	101
71300	Debt Service - Justice Facility	102
71500	Debt Service - Dairy Loan Program	103
71900	Debt Service - Pension Obligation Bond	104

TABLE OF CONTENTS

DEPT #	DEPARTMENT	PAGE
	PROVISION FOR CONTINGENCIES	
72000	Contingencies - General Fund	105
	INTERNAL SERVICE FUNDS	
75500	Fleet Management Service	106
75600	Department of Administrative Services	107
75900	Insurance Pool	108
	ENTERPRISE FUNDS	
75000	Medical Facility Lease Operations	109
75100	Solid Waste	110
75200	Castle Airport Development Center	111
75300	Countywide Transit	112
75800	Castle Water and Sewer	113
	OTHER FUNCTIONS	
	County Service Area	114
	Special Districts	264
	APPENDIX	
	Position Summary Report	281
	Budget Glossary	283
	Index	289

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 the same level of services with less money. During this period, the Board of Supervisors maintained local public safety as a priority.

In the Approved FY 2010/11 budget, revenue reductions from reduced property taxes, decreased sales taxes related to economic troubles and the State's budget cuts impacted the County's financial capabilities. In that previous fiscal year, actions such as holding positions vacant, adhering to a modified hiring freeze, and decreased expenditures helped obtain a higher fund balance. For the Fiscal Year 2011/12 Proposed Budget, departments were asked to reduce net county cost by 20%, and work with the CEO's office to identify those programs that could be eliminated or reduced to bring appropriations in line with the available funds to maintain countywide services.

Budget Summary

Fund Summary

The total FY 2011/12 Final Budget is $436.3 million, up $36.1 million from the FY 2011/12 Proposed Budget of $400.2 million. $350.0 million, or 80%, of the $436.3 million is funded from dedicated revenue sources not available for discretionary purposes. The remaining $86.3 million, or 20%, requires funding from local discretionary revenue. The FY 2011/12 General Purpose Revenue (GPR) requirements of $86.3 million are up $1.8 million from $84.5 million in the FY 2011/12 Proposed Budget. With GPR Requirements at $86.3 million and Local Resources projected at $86.3 million, the FY 2011/12 Final Budget is balanced.

	FY 2010/11 Proposed		**FY 2010/11 Final**	
	Financing Requirements	GPR* Requirements	Financing Requirements	GPR* Requirements
General Fund	$324,284,256	$84,187,529	$342,592,351	$86,018,452
Road Fund	$18,196,402	$0	$23,498,442	$0
Fire Fund	$14,816,411	$0	$14,807,439	$0
Enterprise Funds	$3,085,271	$0	$6,467,716	$0
Other Funds	$39,879,292	$350,000	$49,008,722	$350,000
Total Requirements	***$400,261,632***	***$84,537,529***	***$436,374,670***	***$86,368,452***
Local Resources		$84,537,529*		$86,368,452*
Budget Shortfall		***$0***		***$0***

* The FY 2011/12 Budget includes cost allocation revenue as a Local Resource instead of distribution to central service departments as a dedicated department revenue as reflected in some prior years budgets.

Local Resources

FY 2011/12 Total Local Resources are projected at $86.3 million with General Purpose Revenue at $62.4 million and Estimated General Fund Balance Available, after adjustments to encumbrances at $23.9 million. The FY 2011/12 GPR estimate of $62.4 million is equal to the Proposed FY 2011/12 estimate of $62.4 million. The following table provides a comparison of the Estimated Local Resources:

Estimated Local Resources

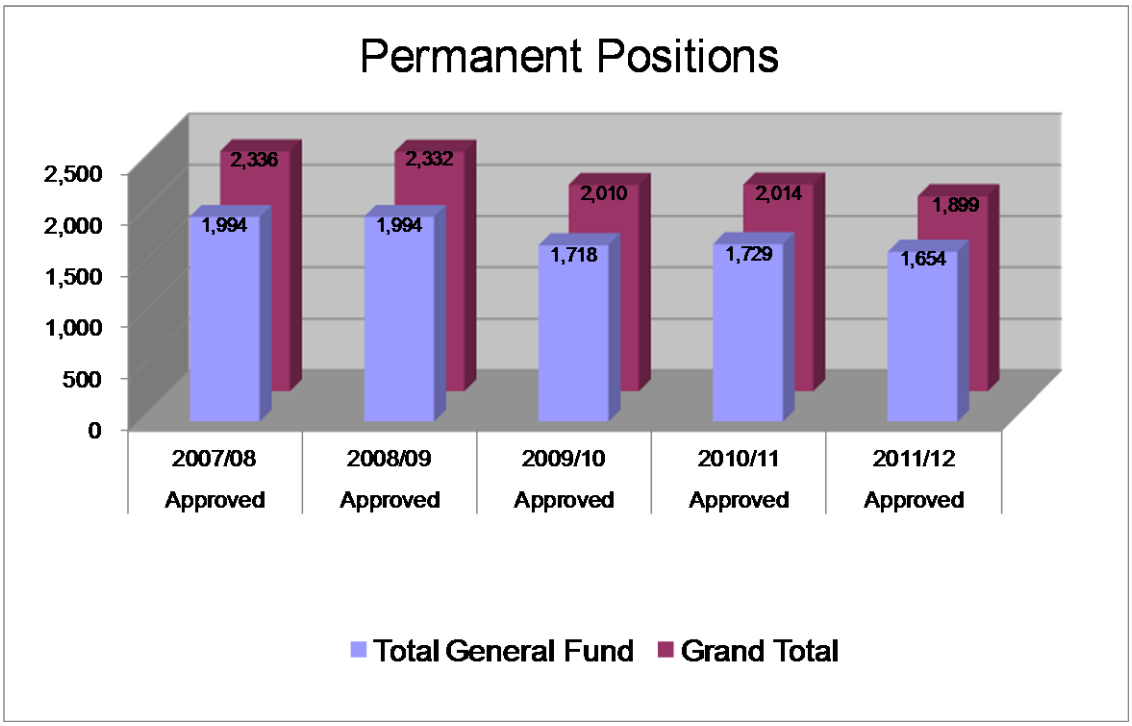
	FY 2011/12 Proposed	FY 2011/12 Final	$ Change	% Change
Property Tax	$27,079,468*	$27,079,468*	$0	0%
Property Tax Swap for MVIL	$21,786,860*	$21,786,860*	$0	0%
Property Tax Swap for Sales Tax	$1,226,000*	$1,226,000*	$0	0%
Sales Tax	$4,378,081	$4,378,081	$0	0%
Fines, Forfeitures, Penalties, License, & Permits	$3,102,500	$3,102,500	$0	0%
Interest	$901,043	$901,043	$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	$0	$0	$0	0%
State & Federal	$85,000	$85,000	$0	0%
Other Charges	$1,914,419	$1,914,419	$0	0%
Other Taxes	$868,115	$868,115	$0	0%
General Purpose Revenue	***$62,461,486***	***$62,461,486***	***$0***	***0%***
Estimated General Fund Balance Available	$22,076,043	$23,906,966	$1,830,923	8%
Total Local Resources Available	***$84,537,529***	***$86,368,452***	**$1,830,923**	***2%***

The FY 2011/12 Local Resources table reflects a decrease in Property Tax, Property Tax Swap for MVIL, and Property Tax Swap for Sales Tax. These decreases are due to the continued decline in property values.

Fines, Forfeitures, Penalties, License, & Permits reflect an increase as a result of collections in the property tax loss reserve.

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 2011/12 consist of 1,899 positions. This is a decrease of one hundred fifteen positions (115) positions overall, and represents a decrease of seventy five (75) general fund positions as compared to FY 2010/11. The table presented below by service delivery represents approved positions for FY 2010/11 and recommended for FY 2011/12 respectively.

	Approved FY 2010/11	Recommended FY 2011/12
General Fund:		
Health and Human Services *	868	890
Justice System	82	77
Public Safety	428	381
Municipal Countywide	157	131
Administrative Support	194	175
Total General Fund	***1,729***	***1,654***
Other Funds:		
Other Funds	184	182
Enterprise Fund	49	13
ISF Fund	52	50
All Funds Total	***2,014***	***1,899***

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

The changes from Fiscal Year 2010/11 to Fiscal Year 2011/12 are primarily related to decreases in local revenue and further eroding of Federal and State revenues.

Merced County Table of Personnel Adjustments

	Approved FY 2010/11 Positions	Prior/Other Period Added	Mid-year Added (Deleted)	Requested Added (Deleted)	Recommended Added (Deleted)	Proposed FY 2011/12 Positions	Final Adjustments	Approved FY 2011/12 Positions
General Fund								
Health & Human Services								
Health	110					110		110
Mental Health	156	2				158	24	182
Human Services Agency	559	-1			-1	557	1	558
Department of Workforce Investment	37	-1		-7		29	6	35
Area Agency on Aging	4			-1		3		3
Health & Human Services budget units with no change	2					2		2
Subtotal	868	0	0	-8	-1	859	31	890
Justice System								
Probation	81	-7			-5	69	7	76
Sheriff – Court Security	0					0		0
Justice System budget units with no change	1					1		1
Subtotal	82	-7	0	0	-5	70	7	77
Public Safety								
District Attorney	79	-3			-7	69		69
Public Defender	21	-1			-4	16		16
Sheriff Operations	143				-9	134	4	138
Sheriff Corrections	112				-33	79	15	94
Juvenile Hall	73				-9	64		64
Subtotal	428	-4	0	0	-62	362	19	381
Municipal Countywide								
Ag Commissioner	28	-1				27		27
Cooperative Extension	3			1	-1	3		3
Commerce, Aviation, & Economic Development	9	1		-2		8		8
Development Services	18	-2		-1		15		15
Ag Commissioner - Animal Control	19	-1			-3	15	1	16
Library	24	-1				23		23
Recorder	10	-1			-1	8		8
Coroner	6				-1	5		5
DPW-Professional Services Division	12			-12		0		0
DPW-Parks	14	-1		-2		11	1	12
Municipal Countywide budget units with no change	14					14		14
Subtotal	157	-6	0	-16	-6	129	2	131
Administrative Support								
Board of Supervisors	13			-4		9		9
County Executive Office	11	-2				9		9
Auditor-Controller	23	-1				22		22
Administrative Services - Supportive Services	24	-1		-1		22		22
Assessor	31				-4	27		27
Revenue & Reimbursement	19			-3	-1	15		15
Human Resources	12	-1		-2		9		9
Tax Collector	5					5		5
Registrar of Voters	5			1		6		6
Risk Management	6	-1				5		5
DPW-Administration	11	-1		3		13		13
Elections	1			-1		0		0
Administrative Support budget units with no change	33					33		33
Subtotal	194	-7	0	-7	-5	175	0	175
General Fund Total	***1,729***	***-24***	***0***	***-31***	***-79***	***1,595***	***59***	***1,654***

	Approved FY 2010/11 Positions	Prior/Other Period Added	Mid-year Added (Deleted)	Requested Added (Deleted)	Recommended Added (Deleted)	Proposed FY 2011/12 Positions	Final Adjustments	Approved FY 2011/12 Positions
Other Funds								
Spring Fair	3					3		3
Child Support	97	-1		-9		87		87
DPW-Road Division	56			8		64		64
First 5 Merced County	7					7		7
Medical Assistance Program	10					10		10
Other Funds budget units with no change	11					11		11
Other Funds Total	***184***	***-1***	***0***	***-1***	***0***	***182***	0	***182***
Enterprise Fund								
Solid Waste	36	-36				0		0
Castle Airport Development Center	13					13		13
Countywide Transit	0					0		0
Enterprise Fund Total	***49***	***-36***	***0***	***0***	***0***	***13***	0	***13***
Internal Service Fund Total								
Administrative Services	45	2		-4		43		43
Fleet Management Services	7			-1	1	7		7
Internal Service Fund Total	***52***	***2***	***0***	***-5***	***1***	***50***	0	***50***
Grand Total	**2,014**	***-59***	***0***	***-37***	***-78***	**1,840**	**59**	**1,899**

Additional Staffing Information

There are ten (10) contract employees included in the staffing counts: 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. These positions will be reviewed further at Final Budget.

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
- Six (6) Deputy Sheriff/Coroner I/II (School Resource Officers) are funded by the Rural Law Enforcement Funds, 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.
- 100% Revenue Supported – Juvenile Probation Camp Funding (JPCP): one (1) Staff Services Analyst I/II (Position 95), 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 (1) Deputy District Attorney I/II/III/IV (Position 94) - Limited Term funded by United States Department of Justice Gang Grant

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

		Approved 2007/08	Approved 2008/09	Approved 2009/10	Approved 2010/11	Approved 2011/12
General Fund						
10000	Board of Supervisors	10	12	13	13	9
10100	County Executive Office	14	14	12	11	9
11000	Auditor-Controller	25	26	22	23	22
11100	Revenue & Reimbursement	20	20	19	19	15
11200	Assessor	39	39	34	31	27
11300	Tax Collector	6	6	6	5	5
11400	Treasurer	6	6	5	5	5
11500	Administrative Services - Support Services	25	25	25	24	22
12500	County Counsel	13	13	13	13	13
13000	Human Resources	13	13	11	12	9
13100	Employee Development	2	1	0	0	0
14000	Registrar of Voters	5	6	5	5	6
14200	Elections	0	0	0	1	0
16000	DPW-Building Services Division	14	14	14	14	14
17100	District Projects	2	0	0	0	0
18200	Commerce Aviation & Economic Development	9	10	9	9	8
19000	Risk Management	7	7	6	6	5
19200	Retirement	7	7	7	0	0
19900	DPW-Administration	18	18	15	11	13
20400	District Attorney	83	84	81	79	69
20600	Public Defender	25	24	22	21	16
21200	Indigent Defense	1	1	1	1	1
22000	Sheriff - Court Security	19	19	19	0	0
22100	Sheriff*	131	131	126	143	138
23000	Sheriff-Corrections	115	114	113	112	94
23300	Juvenile Hall	75	75	72	73	64
23400	Probation	94	88	82	81	76
27000	Agricultural Commissioner	31	32	29	28	27
27200	Sealer of Weights and Measures	6	6	5	5	5
27300	DPW-Building Division	14	12	10	7	7
27400	DPW - Professional Services Division	22	22	20	12	0
28000	Recorder	14	14	11	10	8
28100	Coroner	6	6	6	6	5
28500	Development Services	25	24	22	18	15
28700	Agricultural Commissioner - Animal Control	18	19	19	19	16
29400	County Clerk	2	2	1	1	1
40000	Health	149	150	108	110	110
41500	Mental Health	185	192	144	156	182
50000	Human Services Agency	616	616	509	559	558
50500	IHSS Public Authority	4	4	2	2	2
55000	Department of Workforce Investment	70	69	50	37	35
59000	Area Agency on Aging	4	4	4	4	3
60000	Library	26	26	26	24	23
61000	Cooperative Extension	5	4	3	3	3
70000	DPW-Recreation Division	2	2	2	2	2
70200	DPW-Parks Division	17	17	15	14	12
	Total General Fund	***1,994***	***1,994***	***1,718***	***1,729***	***1,654***
Other Funds						
18100	Merced County Spring Fair	5	5	3	3	3
20100	Child Support Services Agency	113	112	98	97	87
23100	Sheriff-Inmate Welfare	4	4	4	4	4
25000	Fire	6	6	6	6	6
25100	Emergency Services	1	1	1	1	1
30000	DPW-Road Division	60	60	58	56	64
40600	First 5 Merced County	11	11	7	7	7
49500	Medical Assistance Program	21	17	10	10	10
		221	***216***	***187***	***184***	***182***
Internal Service Funds						

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

		Approved	Approved	Approved	Approved	Approved
75500	Fleet Management Services	7	7	7	7	7
75600	Administrative Services	46	46	43	45	43
75700	Communications	0	0	0	0	0
	Total	***53***	***53***	***50***	***52***	***50***
Enterprise Funds						
75100	Solid Waste	49	50	36	36	0
75200	Castle Airport Development Center	13	13	13	13	13
75300	Countywide Transit	6	6	6	0	0
	Total	***68***	***69***	***55***	***49***	***13***
		342	338	292	285	245
	Grand Total	***2,336***	***2,332***	***2,010***	***2,014***	***1,899***

* One position reported in FY 10/11 was listed incorrectly during Court Security conversion.

BUDGET BY DELIVERY SERVICES

FY 2011/12 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 11/12 PROPOSED APPROP.	FY 11/12 PROPOSED DEPT REVENUE	FY 11/12 PROPOSED CW & FUND BAL FINANCING	FY 11/12 FINAL APPROP.	FY 11/12 FINAL DEPT REVENUE	FY 11/12 FINAL CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES							
	HEALTH & WELFARE TRUST FUND						
40000	HEALTH	$15,736,497	$14,543,427	($1,193,070)	$15,774,854	$14,731,784	($1,043,070)
41500	MENTAL HEALTH	$30,752,661	$31,387,189	$634,528	$33,744,900	$34,379,428	$634,528
50000	HUMAN SERVICES AGENCY	$72,362,328	$71,128,925	($1,233,403)	$72,603,873	$71,480,740	($1,123,133)
50500	IHSS PUBLIC AUTHORITY	$1,489,302	$1,214,089	($275,213)	$1,471,086	$1,201,234	($269,852)
51000	ASSISTANCE TO THE NEEDY	$69,178,167	$64,404,710	($4,773,457)	$69,979,298	$65,128,451	($4,850,847)
	GROUP TOTAL	**$189,518,955**	**$182,678,340**	**($6,840,615)**	**$193,574,011**	**$186,921,637**	**($6,652,374)**
	OTHER HEALTH/HUMAN SERVICES						
53000	AID TO INDIGENTS	$277,170	$160,000	($117,170)	$277,170	$160,000	($117,170)
55000	DEPARTMENT OF WORKFORCE INVESTMENT	$4,464,939	$4,505,194	$40,255	$5,063,371	$5,063,371	$0
59000	AREA AGENCY ON AGING	$1,520,365	$1,128,095	($392,270)	$1,540,269	$1,145,218	($395,051)
	SB 855 REVENUE TRANSFER						
	GROUP TOTAL	**$6,262,474**	**$5,793,289**	**($469,185)**	**$6,880,810**	**$6,368,589**	**($512,221)**
	HEALTH & HUMAN SERVICES TOTAL	**$195,781,429**	**$188,471,629**	**($7,309,800)**	**$200,454,821**	**$193,290,226**	**($7,164,595)**
JUSTICE SYSTEM							
	TRIAL COURT FUNDING						
20000	COUNTY COURT OPERATIONS	$1,900,000	$3,171,078	$1,271,078	$1,900,000	$3,171,078	$1,271,078
	GROUP TOTAL	**$1,900,000**	**$3,171,078**	**$1,271,078**	**$1,900,000**	**$3,171,078**	**$1,271,078**
	OTHER JUSTICE PROGRAMS						
20200	GRAND JURY	$25,000	$0	($25,000)	$25,000	$0	($25,000)
21200	INDIGENT DEFENSE	$2,060,679	$10,700	($2,049,979)	$2,060,679	$10,700	($2,049,979)
23400	PROBATION	$9,346,373	$5,204,782	($4,141,591)	$10,603,286	$6,392,775	($4,210,511)
	GROUP TOTAL	**$11,432,052**	**$5,215,482**	**($6,216,570)**	**$12,688,965**	**$6,403,475**	**($6,285,490)**
	JUSTICE SYSTEM TOTAL	**$13,332,052**	**$8,386,560**	**($4,945,492)**	**$14,588,965**	**$9,574,553**	**($5,014,412)**

FY 2011/12 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 11/12 PROPOSED APPROP.	FY 11/12 PROPOSED DEPT REVENUE	FY 11/12 PROPOSED CW & FUND BAL FINANCING	FY 11/12 FINAL APPROP.	FY 11/12 FINAL DEPT REVENUE	FY 11/12 FINAL CW & FUND BAL FINANCING
LOCAL PUBLIC SAFETY FUND							
	CORRECTIONS & DETENTION						
23000	SHERIFF CORRECTIONS	$16,392,286	$6,676,773	($9,715,513)	$17,685,367	$6,689,063	($10,996,304)
23300	JUVENILE HALL	$9,403,101	$3,503,140	($5,899,961)	$9,559,238	$3,503,140	($6,056,098)
23700	STATE INSTITUTIONS	$50,000	$0	($50,000)	$50,000	$0	($50,000)
	GROUP TOTAL	**$25,845,387**	**$10,179,913**	**($15,665,474)**	**$27,294,605**	**$10,192,203**	**($17,102,402)**
	OTHER PUBLIC SAFETY PROGRAMS						
20400	DISTRICT ATTORNEY	$11,150,255	$3,994,577	($7,155,678)	$11,111,325	$3,994,577	($7,116,748)
20600	PUBLIC DEFENDER	$3,765,558	$663,529	($3,102,029)	$3,840,171	$708,309	($3,131,862)
22100	SHERIFF	$23,420,270	$10,678,468	($12,741,802)	$24,643,550	$11,816,103	($12,827,447)
	GROUP TOTAL	**$38,336,083**	**$15,336,574**	**($22,999,509)**	**$39,595,046**	**$16,518,989**	**($23,076,057)**
	PUBLIC SAFETY TOTAL	**$64,181,470**	**$25,516,487**	**($38,664,983)**	**$66,889,651**	**$26,711,192**	**($40,178,459)**
MUNICIPAL/COUNTYWIDE SERVICES							
	UNINCORPORATED AREA						
17100	DISTRICT PROJECTS	$200,000	$0	($200,000)	$180,000	$0	($180,000)
19700	OPERATING TRANSFERS	$350,000	$0	($350,000)	$350,000	$0	($350,000)
26000	DPW-CREEK PROJECTS DIVISION	$362,669	$0	($362,669)	$362,669	$0	($362,669)
27000	AGRICULTURAL COMMISSIONER	$3,163,893	$2,228,173	($935,720)	$3,163,893	$2,228,173	($935,720)
27100	SPECIAL PEST CONTROL	$140,000	$140,000	$0	$140,000	$140,000	$0
27300	DPW-BUILDING DIVISION	$1,116,113	$1,116,113	$0	$1,116,113	$1,116,113	$0
28500	PLANNING AND COMMUNITY DEVELOPMENT	$2,257,664	$946,982	($1,310,682)	$2,571,618	$1,260,936	($1,310,682)
28700	AGRICULTURAL COMM-ANIMAL CONTROL	$1,620,563	$506,000	($1,114,563)	$1,699,798	$506,000	($1,193,798)
29000	AIRPORT LAND USE COMMISSION	$127,175	$100,000	($27,175)	$127,175	$100,000	($27,175)
70000	DPW-RECREATION DIVISION	$261,209	$8,500	($252,709)	$261,209	$8,500	($252,709)
70100	DPW-SPECIAL RECREATION DIVISION	$10,000	$10,000	$0	$10,000	$10,000	$0
70200	DPW-PARKS DIVISION	$1,676,548	$481,668	($1,194,880)	$1,747,990	$481,668	($1,266,322)
	UNINCORPORATED AREA TOTAL	**$11,285,834**	**$5,537,436**	**($5,748,398)**	**$11,730,465**	**$5,851,390**	**($5,879,075)**
	COUNTYWIDE						
18200	COMMERCE AVIATION & ECONOMIC DEVELOPMENT	$1,078,137	$406,874	($671,263)	$1,078,137	$406,874	($671,263)
27200	SEALER OF WEIGHTS & MEASURES	$553,971	$274,700	($279,271)	$553,971	$274,700	($279,271)
28000	RECORDER	$1,146,925	$868,050	($278,875)	$1,146,925	$868,050	($278,875)
28100	CORONER	$1,070,736	$30,000	($1,040,736)	$1,070,736	$30,000	($1,040,736)
28600	LOCAL AGENCY FORMATION COMMISSION	$70,400	$0	($70,400)	$70,400	$0	($70,400)
28800	PREDATORY ANIMAL CONTROL	$56,646	$14,600	($42,046)	$56,646	$14,600	($42,046)
28900	MERCED COUNTY ASSOCIATION OF GOVERNMENTS	$65,780	$0	($65,780)	$65,780	$0	($65,780)
60000	LIBRARY	$2,672,415	$1,346,961	($1,325,454)	$2,733,431	$1,387,961	($1,345,470)
61000	COOPERATIVE EXTENSION	$288,228	$15,000	($273,228)	$312,882	$15,000	($297,882)
	COUNTYWIDE TOTAL	**$7,003,238**	**$2,956,185**	**($4,047,053)**	**$7,088,908**	**$2,997,185**	**($4,091,723)**
	MUNICIPAL/COUNTYWIDE TOTAL	**$18,289,072**	**$8,493,621**	**($9,795,451)**	**$18,819,373**	**$8,848,575**	**($9,970,798)**

FY 2011/12 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 11/12 PROPOSED APPROP.	FY 11/12 PROPOSED DEPT REVENUE	FY 11/12 PROPOSED CW & FUND BAL FINANCING	FY 11/12 FINAL APPROP.	FY 11/12 FINAL DEPT REVENUE	FY 11/12 FINAL CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE							
	PROPERTY TAX SYSTEM						
11200	ASSESSOR	$3,646,938	$944,000	($2,702,938)	$3,646,938	$944,000	($2,702,938)
11300	TAX COLLECTOR	$757,060	$507,020	($250,040)	$757,060	$507,020	($250,040)
	PROP TAX ADMIN FEES						
	PROPERTY TAX TOTAL	**$4,403,998**	**$1,451,020**	**($2,952,978)**	**$4,403,998**	**$1,451,020**	**($2,952,978)**
	ADMINISTRATIVE SUPPORT						
10000	BOARD OF SUPERVISORS	$1,444,562	$12,000	($1,432,562)	$1,444,562	$12,000	($1,432,562)
10100	COUNTY EXECUTIVE OFFICE	$2,014,717	$75,208	($1,939,509)	$2,071,302	$75,208	($1,996,094)
10200	SPECIAL AUDITING	$123,500	$27,390	($96,110)	$123,500	$27,390	($96,110)
10400	BOARD OF EQUALIZATION	$8,700	$0	($8,700)	$8,700	$0	($8,700)
11000	AUDITOR-CONTROLLER	$3,727,635	$198,715	($3,528,920)	$3,717,435	$198,715	($3,518,720)
11100	REVENUE AND REIMBURSEMENT	$1,906,111	$1,802,497	($103,614)	$1,906,111	$1,802,497	($103,614)
11400	TREASURER	$1,341,792	$1,119,301	($222,491)	$1,341,792	$1,119,301	($222,491)
11500	ADMINISTRATIVE SERVICES-SUPPORT SERVICES	$1,115,398	$421,328	($694,070)	$1,115,398	$421,328	($694,070)
12500	COUNTY COUNSEL	$2,275,536	$494,024	($1,781,512)	$2,275,536	$494,024	($1,781,512)
13000	HUMAN RESOURCES	$1,556,465	$13,160	($1,543,305)	$1,616,465	$13,160	($1,603,305)
14000	REGISTRAR OF VOTERS	$761,978	$45,000	($716,978)	$771,978	$45,000	($726,978)
14200	ELECTIONS	$881,618	$150,050	($731,568)	$881,618	$150,050	($731,568)
16000	DPW - BUILDING SERVICES DIVISION	$2,351,860	$441,079	($1,910,781)	$2,351,860	$441,079	($1,910,781)
16200	TAXES BENEFITS AND ASSESSMENTS	$147,000	$0	($147,000)	$147,000	$0	($147,000)
17000	CAPITAL IMPROVEMENT PROGRAM	$2,065,000	$0	($2,065,000)	$11,087,923	$8,960,923	($2,127,000)
18000	ADVERTISING	$75,000	$0	($75,000)	$75,000	$0	($75,000)
19000	RISK MANAGEMENT	$1,118,838	$714,473	($404,365)	$1,118,838	$714,473	($404,365)
19900	DPW-PUBLIC WORKS ADMINISTRATION	$1,700,590	$1,747,035	$46,445	$1,700,590	$1,747,035	$46,445
29400	COUNTY CLERK	$99,935	$166,150	$66,215	$99,935	$126,150	$26,215
71000	INTEREST ON TRANS AND OTHER NOTES	$80,000	$0	($80,000)	$80,000	$0	($80,000)
72000	CONTINGENCIES - GENERAL FUND	$3,500,000	$0	($3,500,000)	$3,500,000	$0	($3,500,000)
	ADMINISTRATIVE SUPPORT TOTAL	**$28,296,235**	**$7,427,410**	**($20,868,825)**	**$37,435,543**	**$16,348,333**	**($21,087,210)**
	MANAGEMENT INFRASTRUCTURE TOTAL	**$32,700,233**	**$8,878,430**	**($23,821,803)**	**$41,839,541**	**$17,799,353**	**($24,040,188)**
TOTAL GENERAL FUND BEFORE RESERVES		**$324,284,256**	**$239,746,727**	**($84,537,529)**	**$342,592,351**	**$256,223,899**	**($86,368,452)**
CONTRIBUTION TO PAYROLL RESERVE							
GENERAL FUND SUB-TOTAL		$324,284,256	$239,746,727	($84,537,529)	$342,592,351	$256,223,899	($86,368,452)
11001	AUDITOR CONTROLLER-COUNTYWIDE REVENUES		$61,593,371	$61,593,371		$61,593,371	$61,593,371
11300	TAX COLLECTOR-MOTEL TAX		$328,115	$328,115		$328,115	$328,115
28000	RECORDER-TRANSFER TAX		$540,000	$540,000		$540,000	$540,000
	AVAIL FUND BALANCE			22,076,043			$23,906,966
GENERAL FUND		**$324,284,256**	**$302,208,213**	**$0**	**$342,592,351**	**$318,685,385**	**$0**

FY 2011/12 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

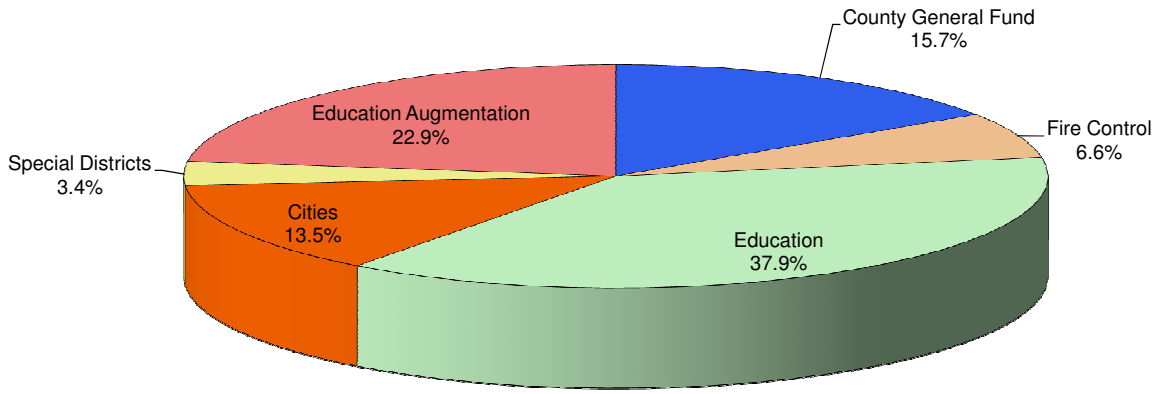
BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 11/12 PROPOSED APPROP.	FY 11/12 PROPOSED DEPT REVENUE	FY 11/12 PROPOSED CW & FUND BAL FINANCING	FY 11/12 FINAL APPROP.	FY 11/12 FINAL DEPT REVENUE	FY 11/12 FINAL CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES - OTHER FUNDS							
	OTHER HEALTH/HUMAN SERVICES						
20100	CHILD SUPPORT SERVICES AGENCY	$9,452,543	$9,601,887	$149,344	$9,716,369	$9,716,369	$0
40600	FIRST FIVE MERCED COUNTY	$4,866,977	$4,898,610	$31,633	$8,492,156	$6,561,427	($1,930,729)
49500	MEDICAL ASSISTANCE PROGRAM	$4,778,386	$4,759,764	($18,622)	$5,140,393	$4,864,416	($275,977)
55100	D W I-WIA-YOUTH	$1,054,200	$1,054,200	$0	$1,147,881	$1,143,852	($4,029)
55200	D W I-WIA ADULTS	$53,005	$52,945	($60)	$286,056	$284,075	($1,981)
55300	D W I-WIA DISLOCATED WORKERS	$53,005	$52,945	($60)	$527,397	$524,316	($3,081)
57400	DWI-DEPT. OF LABOR	$0	$0	$0	$1,480,002	$1,480,002	$0
57600	DWI-YOUTH SPECIAL	$0	$0	$0	$42	$0	($42)
57700	DWI-ADULT SPECIAL	$0	$0	$0	$11	$0	($11)
57800	DWI-DISLOCATED WORKER SPECIAL	$147,839	$136,834	($11,005)	$209,524	$207,779	($1,745)
57900	DWI-CCWC GREEN JOBS	$0	$0	$0	$19	$0	($19)
75000	MEDICAL FACILITY LEASE OPERATIONS	$185,000	$0	($185,000)	$185,000	$0	($185,000)
	GROUP TOTAL	**$20,590,955**	**$20,557,185**	**($33,770)**	**$27,184,778**	**$24,782,236**	**($2,402,614)**
HEALTH & HUMAN SERVICES SUB-TOTAL		**$20,590,955**	**$20,557,185**	**($33,770)**	**$27,184,778**	**$24,782,236**	**($2,402,614)**
MUNICIPAL/COUNTYWIDE SERVICES - OTHER FUNDS							
	UNINCORPORATED AOEA						
25000	FIRE	$13,815,807	$12,319,092	($1,496,715)	$13,563,067	$12,743,144	($819,923)
25100	EMERGENCY SERVICES	$1,000,604	$911,000	($89,604)	$1,244,372	$1,542,521	$298,149
28200	AFFORDABLE HOUSING PROGRAM	$3,039,704	$3,039,704	$0	$3,039,704	$3,039,704	$0
28300	EASTSIDE FISH & GAME ASSOCIATION	$4,910	$2,132	($2,778)	$4,910	$3,000	($1,910)
28400	LOS BANOS SPORTSMEN'S ASSOCIATION	$4,503	$2,132	($2,371)	$4,910	$3,000	($1,910)
30000	DPW-ROAD DIVISION	$18,196,402	$17,188,186	($1,008,216)	$23,498,442	$17,188,186	($6,310,256)
75300	COUNTYWIDE TRANSIT						
UNINCORPORATED AREA TOTAL		**$36,061,930**	**$33,462,246**	**($2,599,684)**	**$41,355,405**	**$34,519,555**	**($6,835,850)**
	COUNTYWIDE						
18100	MERCED COUNTY SPRING FAIR	$1,187,302	$1,210,000	$22,698	$1,187,302	$1,055,465	($131,837)
18500	MERCED COUNTY REDEVELOPMENT AGENCY	$53,787	$53,788	$1	$53,787	$53,788	$1
23100	SHERIFF INMATE WELFARE	$1,212,441	$881,700	($330,741)	$1,212,441	$781,700	($430,741)
75100	SOLID WASTE	$0	$0	$0	$3,360,405	$0	($3,360,405)
75200	CASTLE AIRPORT DEVELOPMENT CENTER	$2,436,401	$2,458,441	$22,040	$2,458,441	$2,458,441	$0
75800	CASTLE SEWER AND WATER	$463,870	$463,870	$0	$463,870	$463,870	$0
COUNTYWIDE TOTAL		**$5,353,801**	**$5,067,799**	**($286,002)**	**$8,736,246**	**$4,813,264**	**($3,922,982)**
MUNICIPAL/COUNTYWIDE TOTAL		**$41,415,731**	**$38,530,045**	**($2,885,686)**	**$50,091,651**	**$39,332,819**	**($10,758,832)**

FY 2011/12 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 11/12 PROPOSED APPROP.	FY 11/12 PROPOSED DEPT REVENUE	FY 11/12 PROPOSED CW & FUND BAL FINANCING	FY 11/12 FINAL APPROP.	FY 11/12 FINAL DEPT REVENUE	FY 11/12 FINAL CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE - OTHER FUNDS							
	ADMINISTRATIVE SUPPORT						
17200	CAP PROJECT - CORRECTIONAL FACILITY	$0	$0	$0	$1,783,838	$0	($1,783,838)
17600	CAP PROJECT - HEALTH FACILITY	$0	$0	$0	$270,000	$270,000	$0
17700	CAP PROJECT - EMERGENCY OPERATIONS CENTER	$3,795,000	$4,409,031	$614,031	$4,276,290	$4,757,541	$481,251
70800	DEBT SERVICE - JUVENILE JUSTICE	$997,744	$962,344	($35,400)	$997,744	$962,344	($35,400)
70900	DEBT SERVICE - ENERGY RETROFIT	$195,560	$195,472	($88)	$195,560	$195,472	($88)
71300	DEBT SERVICE - JUSTICE FACILITY	$664,232	$664,232	$0	$664,232	$664,232	$0
71500	DEBT SERVICE - DAIRY LOAN	$1,055,769	$922,674	($133,095)	$1,055,769	$922,674	($133,095)
71900	DEBT SERVICE - PENSION OBLIGATION BOND	$7,262,385	$7,775,000	$512,615	$7,262,385	$7,775,000	$512,615
	ADMINISTRATIVE SUPPORT TOTAL	**$13,970,690**	**$14,928,753**	**$958,063**	**$16,505,818**	**$15,547,263**	**($958,555)**
	MANAGEMENT INFRASTRUCTURE TOTAL	**$13,970,690**	**$14,928,753**	**$958,063**	**$16,505,818**	**$15,547,263**	**($958,555)**
OTHER FUNDS TOTAL		**$75,977,376**	**$74,015,983**	**($1,961,393)**	**$93,782,247**	**$79,662,318**	**($14,120,001)**
ALL FUNDS - TOTAL BUDGET		**$400,261,632**	**$376,224,196**	**($1,961,393)**	**$436,374,598**	**$398,347,703**	**($14,120,001)**
75500	FLEET MANAGEMENT SERVICE	$4,381,307	$4,236,243	($145,064)	$4,381,307	$4,236,243	($145,064)
75600	DEPARTMENT OF ADMINISTRATIVE SERVICES	$10,334,767	$10,065,127	($269,640)	$10,334,767	$10,065,127	($269,640)
75900	INSURANCE POOL	$52,961,496	$46,631,473	($6,330,023)	$52,961,496	$46,631,473	($6,330,023)
	TOTAL ISF FUNDS	**$67,677,570**	**$60,932,843**	**($6,744,727)**	**$67,677,570**	**$60,932,843**	**($6,744,727)**
GRAND TOTAL INCLUDING ISF FUNDS		**$467,939,202**	**$437,157,039**	**($8,706,120)**	**$504,052,168**	**$459,280,546**	**($20,864,728)**

MERCED COUNTY BUDGETARY GRAPHS

YOUR PROPERTY TAX DOLLARS
2011-2012



PROPERTY TAX DISTRIBUTION

County General Fund	$26,099,801
Fire Control	11,044,451
Education	62,928,653
Cities	22,390,967
Special Districts	5,713,394
Cities & County Property Tax Transfer	38,092,611
Total	$166,269,877

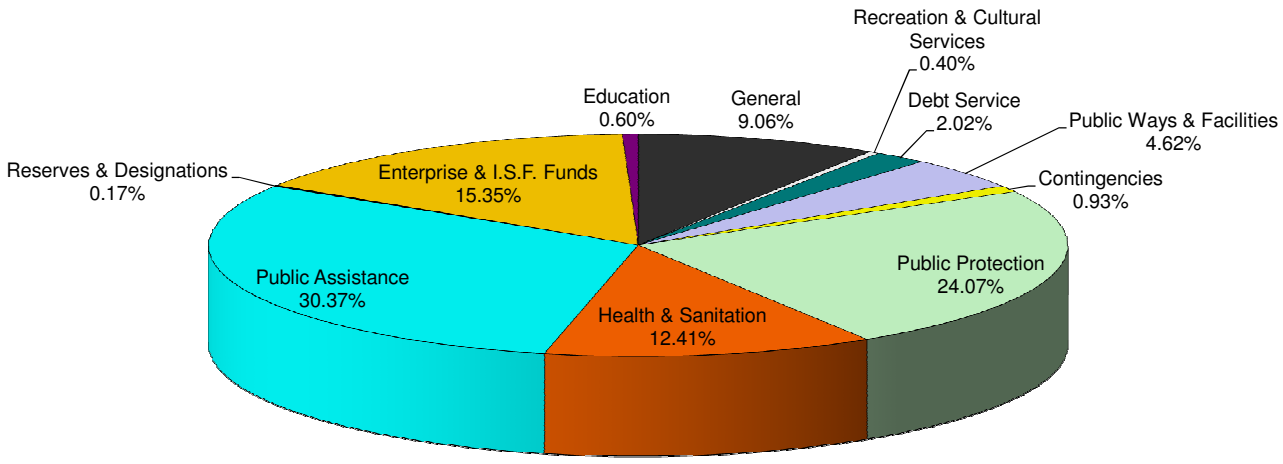
THIS CHART IS BASED UPON THE ASSESSOR'S OFFICIAL ASSESSMENT ROLL OF JANUARY 1, 2011 AND DOES NOT INCLUDE ROLL CHANGES, CORRECTIONS AND ADDITIONAL ASSESSMENTS PROCESSED THROUGHOUT THE YEAR.

EXCLUDED: SUPPLEMENTAL TAXES, DELINQUENT PROPERTY TAXES AND BONDED INDEBTEDNESS

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
2011-2012



TOTAL REQUIREMENTS BY COUNTY FUNCTION:

General	$46,088,960
Public Protection	122,510,048
Public Ways & Facilities	23,498,442
Health & Sanitation	63,152,303
Public Assistance	154,585,999
Education	3,046,313
Recreation & Cultural Services	2,019,199
Debt Service	10,255,690
Reserves & Designations	889,689
Contingencies	4,750,000
Subtotal	$430,796,643
Enterprise & I.S.F. Funds	78,130,523 [1]
Total	$508,927,166

[1] Includes Accruals for Depreciation and Amortization $ 7,345,642

TO BE FINANCED BY: FUND BALANCE & REVENUE AVAILABLE:

Non-Enterprise Funds	$364,098,079
Enterprise & I.S.F. Funds	78,130,523
Subtotal	$442,228,602
Taxes	66,698,564
Total	$508,927,166

ORGANIZATIONAL STRUCTURE

DIRECTORY OF COUNTY OFFICIALS

Elected

Board of Supervisors

District One ..... **John Pedrozo**
District Two ..... **Hubert Walsh, Jr**
District Three ..... **Linn E. Davis**
District Four ..... **Deidre F. Kelsey**
District Five ..... **Jerry O'Banion**

Judges of the Superior Court

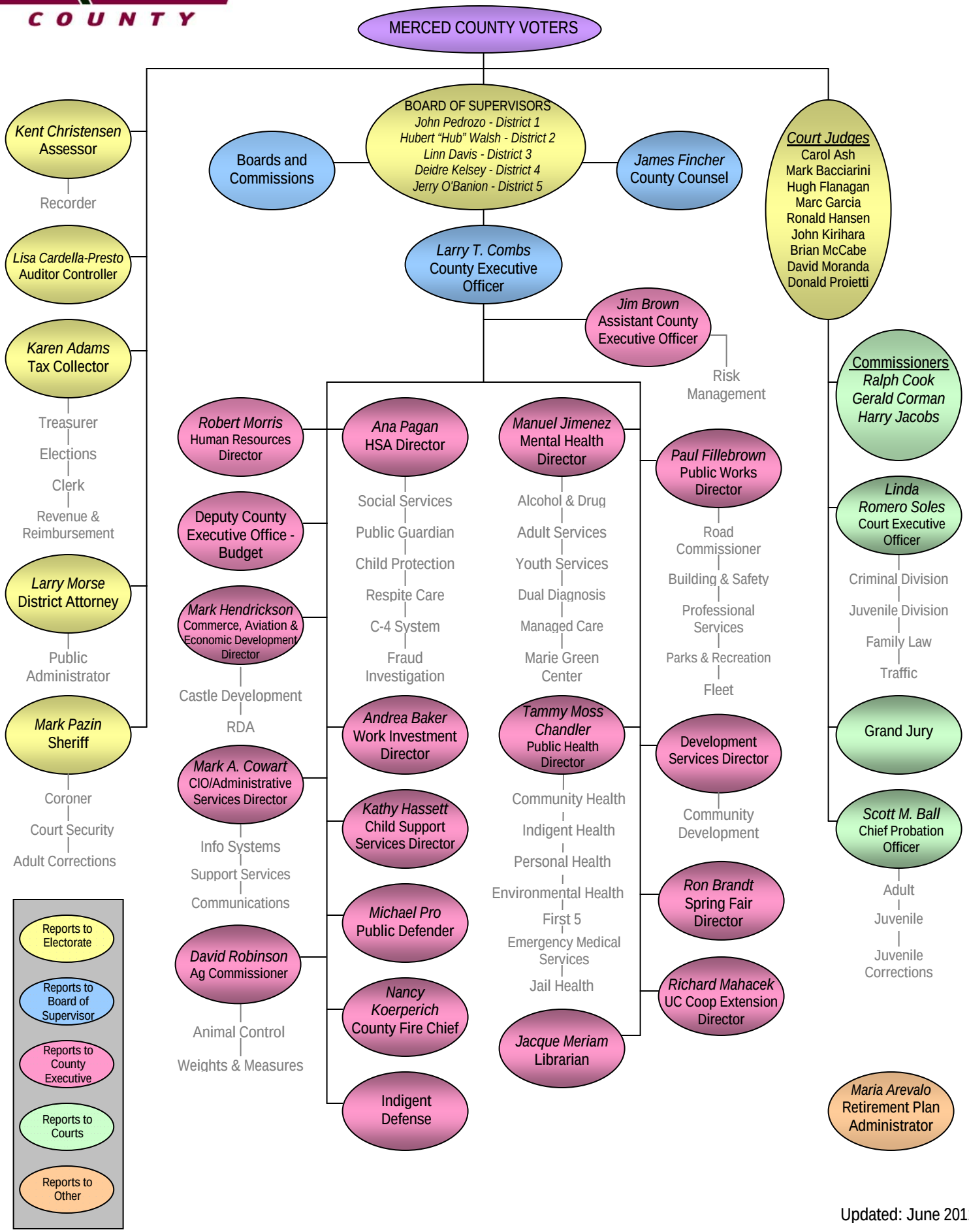
Presiding Judge ..... **John D. Kirihara**
..... **Carol K. Ash**
..... **Hugh M. Flanagan**
..... **Marc A. Garcia**
..... **Ronald W. Hansen**
..... **Brian McCabe**
..... **Donald Proietti**
..... **David W. Moranda**

Assessor-Recorder ..... **Kent Christensen**
Auditor-Controller ..... **Lisa Cardella-Presto**
District Attorney ..... **Larry D. Morse II**
Sheriff-Coroner ..... **Mark N. Pazin**
Treasurer-Tax Collector-Clerk-Registrar of Voters ..... **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 ..... **Scott M. Ball**
Child Support Services Director ..... **Kathryn B. Hasset**
County Counsel ..... **James N. Fincher**
County Director Cooperative Extension ..... **Richard Mahacek**
County Executive Officer ..... **Larry Combs**
County Fire Chief ..... **Nancy B. Koerperich**
County Director of Administrative Services/Chief Information Officer ..... **Mark A Cowart**
County Librarian ..... **Jacque Meriam**
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 L Pro**
Public Health Director ..... **Tammy Moss**
Public Works Director-Road Commissioner ..... **Paul A. Fillebrown**
Workforce Investment Director ..... **Andrea T. Baker**

ORGANIZATIONAL CHART



Updated: June 2011

COUNTY PROFILE AND DISTRICT MAP

Profile

Form of Government

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

Board of Supervisors

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

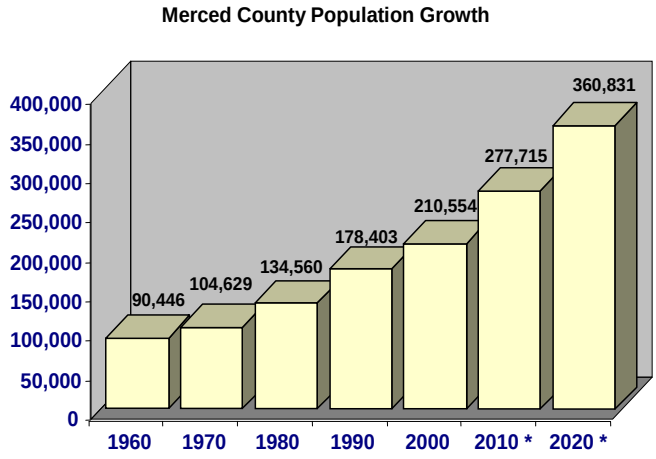
District	*Supervisor*	*Year Term Expires*
One	John Pedrozo	2012
Two	Hubert "Hub" Walsh Jr.	2012
Three	Linn Davis	2014
Four	Deidre F. Kelsey	2012
Five	Jerry O'Banion	2014

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.

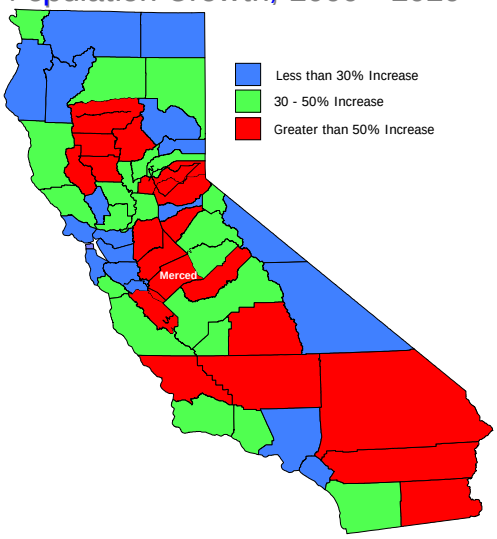


The 2000 Census showed Merced County population at 210,554. As of July, 2008 the U.S. Census Bureau estimates the population for Merced County at 246,117, a 16.9% increase since the 2000 census. The chart depicts the population growth for Merced County over the last 50 years, with a projection from the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

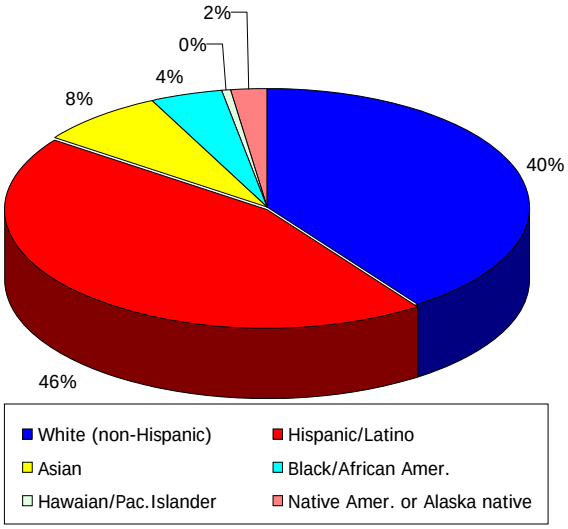
Merced County's population is very diverse.

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

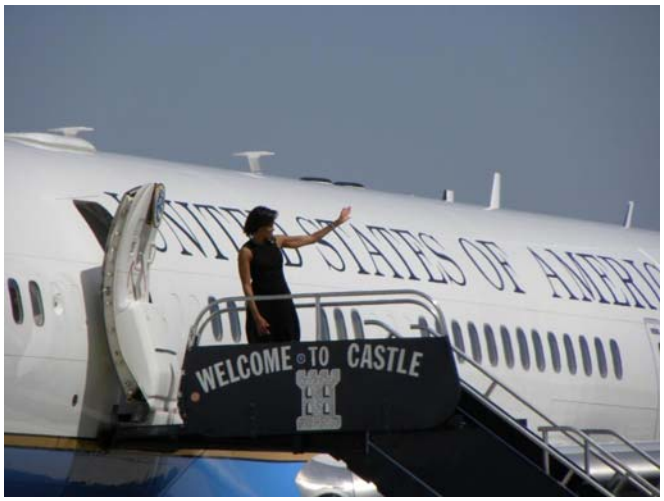


Demographic Percentages at a Glance

	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%
Hawaiian/Pac.Islander	1,061	0.50%	221,458	0.65%	874,414	0.31%
Native Amer. or Alaska native	4,751	2.26%	627,562	1.85%	4,119,301	1.46%

Source: US Census 2000

County Updates



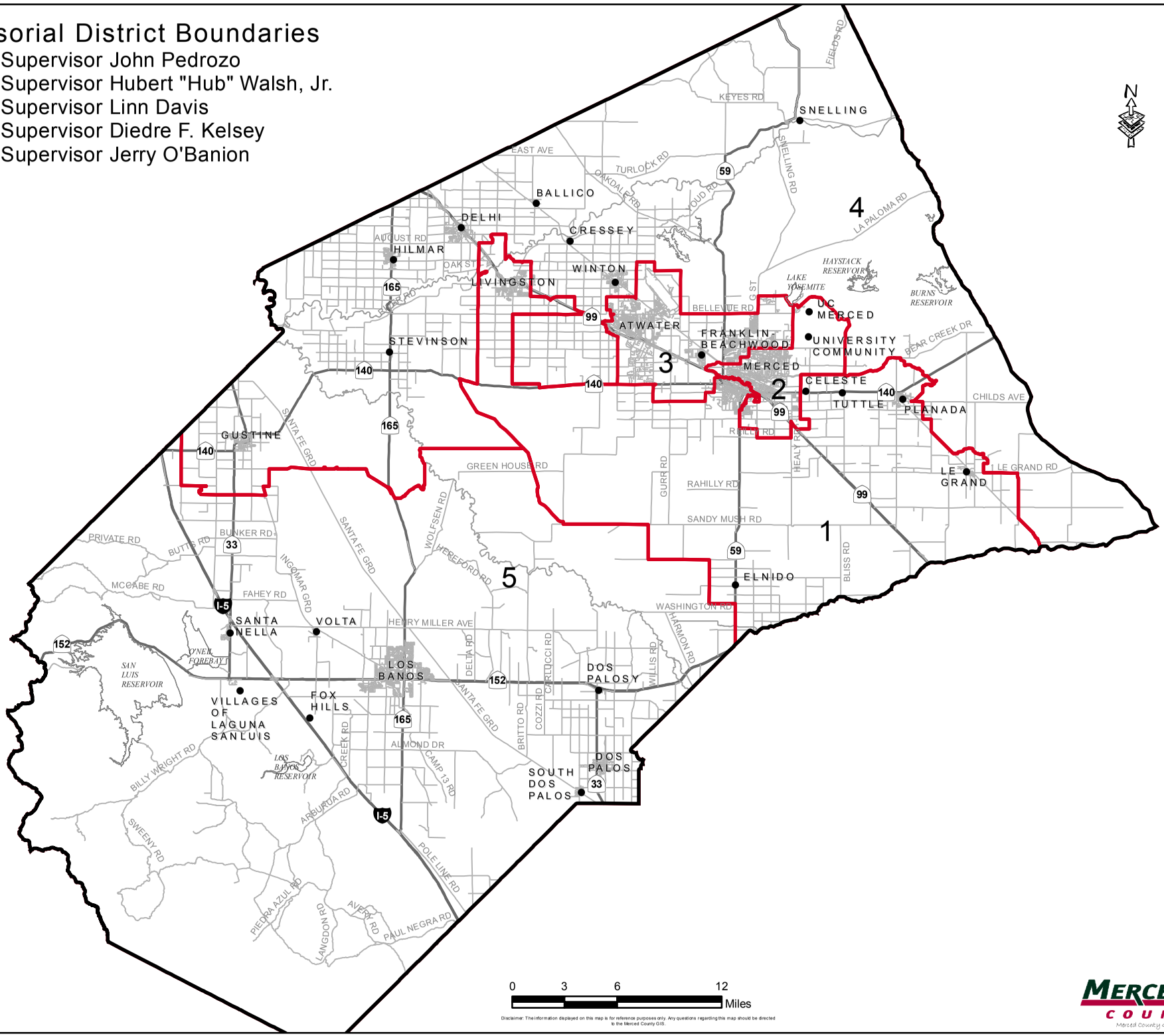
The County continues to make positive progress at the former Castle Air Force Base. The County assumed control of the former military base after a Joint Powers Authority responsible for the facility was dissolved in 2000, and ownership of the property was transferred from the U.S. Air Force in December 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.

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.

Supervisorial District Boundaries

District 1 - Supervisor John Pedrozo
District 2 - Supervisor Hubert "Hub" Walsh, Jr.
District 3 - Supervisor Linn Davis
District 4 - Supervisor Diedre F. Kelsey
District 5 - Supervisor Jerry O'Banion



Disclaimer: The information displayed on this map is for reference purposes only. Any questions regarding this map should be directed to the Merced County GIS.

MERCED COUNTY
Merced County GIS MA

COUNTY BUDGET SCHEDULES

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
All Funds Summary
Fiscal Year 2011-12

County Budget Form
Schedule 1
Final

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2011	Decreases to Reserves/ Designations/ Net Assets	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations/ Net Assets	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General	23,906,966	0	318,685,385	342,592,351	342,592,351	0	342,592,351
Special Revenue Funds	7,089,648	2,850,855	61,192,744	71,133,247	70,808,785	324,462	71,133,247
Capital Projects Funds	(451,132)	1,755,739	5,027,541	6,332,148	6,330,128	2,020	6,332,148
Debt Service Funds	188,398	30,777	10,519,722	10,738,897	10,175,690	563,207	10,738,897
Total Governmental Funds	**30,733,880**	**4,637,371**	**395,425,392**	**430,796,643**	**429,906,954**	**889,689**	**430,796,643**
Other Funds							
Internal Service Funds	0	6,777,210	60,932,843	67,710,053	67,710,053	0	67,710,053
Enterprise Funds	0	6,711,899	2,922,311	9,634,210	9,634,210	0	9,634,210
Special Districts and Other Agencies	2,517,735	260,110	10,354,654	13,132,499	12,238,430	894,069	13,132,499
Total Other Funds	**2,517,735**	**13,749,219**	**74,209,808**	**90,476,762**	**89,582,693**	**894,069**	**90,476,762**
Total All Funds	**33,251,615**	**18,386,590**	**469,635,200**	**521,273,405**	**519,489,647**	**1,783,758**	**521,273,405**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Governmental Funds Summary
Fiscal Year 2011-12

County Budget Form
Schedule 2
Final

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2011	Decreases to Reserves/ Designations	Additional Financing Sources	Total Available Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses
1	2	3	4	5	6	7	8
General Fund							
General Fund	23,906,966	0	318,685,385	342,592,351	342,592,351	0	342,592,351
Total General Fund	**23,906,966**	**0**	**318,685,385**	**342,592,351**	**342,592,351**	**0**	**342,592,351**
Special Revenue Funds							
Road	6,310,256	0	17,188,186	23,498,442	23,498,442	0	23,498,442
Fire Control	521,774	0	14,285,665	14,807,439	14,807,439	0	14,807,439
Affordable Housing Program	151,637	0	3,039,704	3,191,341	3,039,704	151,637	3,191,341
Child Support Services	134,189	0	9,716,369	9,850,558	9,716,369	134,189	9,850,558
Sheriff Inmate Welfare	469,377	0	781,700	1,251,077	1,212,441	38,636	1,251,077
Merced County Redevelopment Agency	(53,066)	53,065	53,788	53,787	53,787	0	53,787
First 5 Merced County	(728,728)	2,659,457	6,561,427	8,492,156	8,492,156	0	8,492,156
Spring Fair	131,837	0	1,055,465	1,187,302	1,187,302	0	1,187,302
Fish and Game	3,820	0	6,000	9,820	9,820	0	9,820
Medical Assistance Program	137,644	138,333	4,864,416	5,140,393	5,140,393	0	5,140,393
Workforce Investment	10,908	0	3,640,024	3,650,932	3,650,932	0	3,650,932
Total Special Revenue Funds	**7,089,648**	**2,850,855**	**61,192,744**	**71,133,247**	**70,808,785**	**324,462**	**71,133,247**
Capital Projects Funds							
Emergency Operations Center	(481,251)	0	4,757,541	4,276,290	4,276,290	0	4,276,290
Correctional Facility	32,674	1,751,164	0	1,783,838	1,783,838	0	1,783,838
Mental Health Facility	(4,575)	4,575	0	0	0	0	0
Long Term Facilities	0	0	270,000	270,000	270,000	0	270,000
Fire Facilities	2,020	0	0	2,020	0	2,020	2,020
Total Capital Projects	**(451,132)**	**1,755,739**	**5,027,541**	**6,332,148**	**6,330,128**	**2,020**	**6,332,148**
Debt Service Funds							
Juvenile Hall	4,636	30,764	962,344	997,744	997,744	0	997,744
Energy Retrofit	75	13	195,472	195,560	195,560	0	195,560
Justice Facility	0	0	664,232	664,232	664,232	0	664,232
Dairy Loan Program	138,452	0	922,674	1,061,126	1,055,769	5,357	1,061,126
Pension Obligation Bonds	45,235	0	7,775,000	7,820,235	7,262,385	557,850	7,820,235
Total Debt Service Funds	**188,398**	**30,777**	**10,519,722**	**10,738,897**	**10,175,690**	**563,207**	**10,738,897**
Total Governmental Funds	**30,733,880**	**4,637,371**	**395,425,392**	**430,796,643**	**429,906,954**	**889,689**	**430,796,643**

Appropriation Limit	$ 578,552,940
Appropriation Subject to Limitation	$ 112,202,612

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Fund Balance - Governmental Funds
Fiscal Year 2011-12

County Budget Form
Schedule 3
Final

Fund Name	Total Fund Balance As Of June 30, 2011 Actual	Less: Fund Balance - Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2011 Actual
		Encumbrances	General And Other Reserves	Designations	
1	2	3	4	5	6
General Fund					
General	65,773,085	20,870,286	20,995,833	0	23,906,966
Total General Fund	**65,773,085**	**20,870,286**	**20,995,833**	**0**	**23,906,966**
Special Revenue Funds					
Road	11,951,659	5,050,223	591,180	0	6,310,256
Fire Control	19,758,847	12,121,485	7,115,588	0	521,774
Affordable Housing Program	293,150	6,093	135,420	0	151,637
Child Support Services Agency	206,888	12,088	60,611	0	134,189
Sheriff Inmate Welfare	1,009,529	181,227	358,925	0	469,377
Merced County Redevelopment Agency	171,165	126,486	97,745	0	(53,066)
First 5 Merced County	6,386,253	1,489,119	5,625,862	0	(728,728)
Spring Fair	163,229	31,092	300	0	131,837
Fish and Game	15,094	11,274	0	0	3,820
Medical Assistance Program	275,977	0	138,333	0	137,644
Workforce Investment	10,925	17	0	0	10,908
Total Special Revenue Funds	**40,242,716**	**19,029,104**	**14,123,964**	**0**	**7,089,648**
Capital Projects Funds					
Emergency Operations Center	40	481,291	0	0	(481,251)
Correctional Facility	2,139,767	37,500	2,069,593	0	32,674
Mental Health Facility	0	0	4,575	0	(4,575)
Fire Facilities	178,960	0	176,940	0	2,020
Total Capital Projects	**2,318,767**	**518,791**	**2,251,108**	**0**	**(451,132)**
Debt Service Funds					
Juvenile Hall	98,502	0	93,866	0	4,636
Energy Retrofit	837	0	762	0	75
Dairy Loan Program	4,688,122	0	4,549,670	0	138,452
Pension Obligation Bonds	8,072,692	0	8,027,457	0	45,235
Total Debt Service Funds	**12,860,153**	**0**	**12,671,755**	**0**	**188,398**
Total Governmental Funds	**121,194,721**	**40,418,181**	**50,042,660**	**0**	**30,733,880**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Reserves/Designations - By Governmental Funds
Fiscal Year 2011-12

County Budget Form
Schedule 4
Final

Description	Reserves/ Designations June 30, 2011	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted By The Board Of Supervisors	Increases or New: Recommended	Increases or New: Adopted By The Board Of Supervisors	Total Reserves/ Designations For The Budget Year	Fund
1	2	3	4	5	6	7	8
General Fund							1010
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	215,382					215,382	
Reserve for loans	931,851					931,851	
Reserve for imprest cash	7,036					7,036	
Reserve for inventories	271,564					271,564	
Reserve for Capital Projects	1,000,000					1,000,000	
Total General Fund	**20,995,833**	**0**	**0**	**0**	**0**	**20,995,833**	
Special Revenue Funds							
Road Fund							1020
Reserve for imprest cash	50					50	
Reserve for inventories	591,130					591,130	
Fire Control Fund							1320
General Reserve	3,150,000					3,150,000	
Equipment Reserve	1,215,588					1,215,588	
Facilities Reserve	2,750,000					2,750,000	
Affordable Housing Program							1060
General Reserve	135,420			151,637	151,637	287,057	
Child Support Services							1075
Reserve for imprest cash	300					300	
General reserve	60,311			134,189	134,189	194,500	
Sheriff Inmate Welfare Fund							1240
Reserve for inventory	37,632					37,632	
General reserve	321,293			38,636	38,636	359,929	
Merced County RDA Fund							1400
General reserve	97,745	53,065	53,065			44,680	
First 5 Merced County Fund							1500
General reserve	5,625,862	2,659,457	2,659,457			2,966,405	
Spring Fair Fund							1505
Reserve for imprest cash	300					300	
Medical Assistance Program							1515
General Reserve	138,333	138,333	138,333			0	
Total Special Revenue Funds	**14,123,964**	**2,850,855**	**2,850,855**	**324,462**	**324,462**	**11,597,571**	
Capital Projects Funds							
Correctional Facility							1810
General Reserve	2,069,593	1,751,164	1,751,164			318,429	
Mental Health Facility							1811
General Reserve	4,575	4,575	4,575			0	
Fire Facilities							1813
General Reserve	176,940			2,020	2,020	178,960	
Total Capital Projects Funds	**2,251,108**	**1,755,739**	**1,755,739**	**2,020**	**2,020**	**497,389**	
Debt Service Funds							
Juvenile Hall							1796
General Reserve	93,866	30,764	30,764			63,102	
Energy Retrofit							1797
General Reserve	762	13	13			749	
Dairy Loan Program							1804
General Reserve	4,549,670			5,357	5,357	4,555,027	
Pension Obligation Bonds							1799
General Reserve	8,027,457			557,850	557,850	8,585,307	
Total Debt Service Funds	**12,671,755**	**30,777**	**30,777**	**563,207**	**563,207**	**13,204,185**	
Total Governmental Funds	**50,042,660**	**4,637,371**	**4,637,371**	**889,689**	**889,689**	**46,294,978**	

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Summary of Additional Financing by Source and Fund Governmental Funds Fiscal Year 2011-12	County Budget Form Schedule 5 Final

Description		2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By the Board of Supervisors
1		2	3	4	5
Summarization By Source					
Taxes		64,085,432	67,396,297	66,309,512	66,698,564
Licenses and Permits		4,718,840	4,288,149	4,099,797	4,106,076
Fines, Forfeitures, and Penalties		5,374,597	10,019,568	7,090,613	7,109,699
Revenue From Use of Money and Property		4,152,072	3,457,565	2,960,973	2,937,289
Aid From Other Governmental Agencies		233,336,264	231,414,848	239,943,196	251,143,064
Charges For Current Services		36,650,893	31,879,951	35,266,554	36,347,261
Other Revenues		34,845,181	24,066,073	17,631,240	27,083,439
Total Summarization by Source		**383,163,279**	**372,522,451**	**373,301,885**	**395,425,392**
Summarization By Fund					
General	1010	305,712,826	308,671,449	302,208,213	318,685,385
Road	1020	27,055,445	17,152,769	17,188,186	17,188,186
Fire Control	1320	13,087,788	11,990,922	13,230,092	14,285,665
Affordable Housing Program	1060	691,863	1,084,805	3,039,704	3,039,704
Child Support Services	1075	8,891,858	9,261,019	9,601,887	9,716,369
Sheriff Inmate Welfare	1240	846,168	797,568	881,700	781,700
Merced County Redevelopment Agency	1400	24,893	72,254	53,788	53,788
First 5 Merced County	1500	4,397,007	4,018,665	4,898,610	6,561,427
Spring Fair	1505	1,648,833	1,676,231	1,210,000	1,055,465
Fish and Game	1510	8,286	6,080	4,264	6,000
Medical Assistance Program	1515	4,422,879	3,910,149	4,759,764	4,864,416
SCEAP	1520-39, 1600-22	47,581	0	0	0
Workforce Investment	1580-89	5,199,967	3,574,689	1,296,924	3,640,024
Capital Projects	1794, 1808-16	1,844,280	267,365	4,409,031	5,027,541
Debt Service	1795-1807	9,283,605	10,038,486	10,519,722	10,519,722
Total Summarization by Fund		**383,163,279**	**372,522,451**	**373,301,885**	**395,425,392**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2011-12	County Budget Form Schedule 6 Final

Fund Name	Financing Source Category	Financing Source Account	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
General Fund						
	Taxes					
	91010	Property Taxes - Current Secured	21,469,555	24,612,840	24,797,264	24,797,264
	91020	Property Taxes - Current Unsecured	1,970,212	1,990,798	1,907,204	1,907,204
	91034	Property Tax - In Lieu of Vehicle License Fees	23,646,816	22,536,986	21,786,860	21,786,860
	91035	In Lieu Local Sales and Use Tax Revenue	1,290,454	1,443,545	1,226,000	1,226,000
	91036	Property Tax Swap for Population	0	160,147	150,000	150,000
	91040	Property Taxes - Prior Unsecured	15,635	154,007	75,000	75,000
	91060	Sales and Use Tax	4,188,546	4,515,249	4,378,081	4,378,081
	91092	Other Taxes - Transfer Tax	502,323	544,705	540,000	540,000
	91093	Other Taxes - Motel Tax	339,082	313,404	328,115	328,115
	91097	Other Taxes - Supplemental Taxes	42,661	211,303	150,000	150,000
		Total Taxes	*53,465,284*	*56,482,984*	*55,338,524*	*55,338,524*
	Licenses and Permits					
	92100	Animal Licenses	80,599	75,265	90,000	90,000
	92120	Construction Permits	990,533	1,323,777	1,199,913	1,199,913
	92140	Zoning Permits	49,136	64,032	32,142	32,142
	92150	Franchises	1,488,189	1,499,224	1,450,000	1,450,000
	92151	Franchises - Solid Waste	567,788	574,535	570,000	570,000
	92160	Other Licenses and Permits	575,136	511,403	505,315	511,594
	92161	Administrative Permits	18,115	18,462	27,419	27,419
	92162	Marriage Licenses	104,546	80,650	96,008	96,008
	92163	Other Licenses and Permits - Sheriff	41,769	9,002	10,000	10,000
	92164	Other Licenses and Permits - Dance Permits	1,200	1,100	1,000	1,000
	92167	Live Scan - DOJ Processing	56,017	43,461	60,000	60,000
		Total Licenses and Permits	*3,973,028*	*4,200,911*	*4,041,797*	*4,048,076*
	Fines, Forfeitures and Penalties					
	93100	Fines Forfeitures and Penalties	118,885	153,528	144,800	162,150
	93101	Forfeited Property - Narcotic Cases	24,139	18,453	114,000	114,000
	93170	Vehicle Code Fines	2,690,787	2,749,081	2,800,000	2,800,000
	93173	Vehicle Code Fines - Citations	16,501	9,706	20,000	20,000
	93174	Vehicle Code Fines - Registration	7,566	0	135,417	135,417
	93175	Vehicle Code fines - Railroad Crossing	556	3,334	0	0
	93180	Other Court Fines	227,118	243,282	263,000	263,000
	93181	County Share - City Fines	108,206	76,380	83,600	83,600
	93184	Parking Violations GC 76000 (C)	0	19,502	0	0
	93185	Courts Construction Assessments	400,000	400,000	400,000	400,000
	93190	Forfeitures and Penalties	3,108	5,843	1,500	1,500
	93200	Penalty and Costs on Delinquent Taxes	131,909	163,359	150,000	150,000
	93201	Penalty and Cost - Teeter	0	5,000,000	1,500,000	1,500,000
	93202	Property Tax Redemption Fee	5,029	3,620	0	0
		Total Fines, Forfeitures and Penalties	*3,733,804*	*8,846,088*	*5,612,317*	*5,629,667*
	Revenue From Use of Money and Property					
	94200	Interest	1,926,501	1,345,051	910,143	910,143
	94203	Interest and Investment Income - Tobacco	26	0	0	0
	94210	Rents and Concessions	278,939	280,523	273,545	273,545
	94211	Interim Rentals	8,756	8,756	8,756	8,756
	94213	Rents - Tower	81,788	80,350	86,884	86,884
	94216	Hydro Plant Commission	68,022	0	68,000	68,000
		Total Revenue From Use of Money and Property	*2,364,032*	*1,714,680*	*1,347,328*	*1,347,328*

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2011-12	County Budget Form Schedule 6 Final

Fund Name	Financing Source Category	Financing Source Account	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
	Aid From Other Governmental Agencies					
	95100	State Other	0	0	20,000	20,000
	95261	State Motor Vehicle In Lieu Tax Realignment	6,818,281	6,456,828	7,361,753	7,361,753
	95280	State Other	485,278	1,161,223	1,467,411	1,467,411
	95281	State Aid - Public Safety Service	9,958,440	10,435,291	10,046,060	10,046,060
	95300	State - Public Assistance Administration	14,433,519	14,924,195	13,612,723	13,754,975
	95310	State Aid for Public Assistance	27,115,396	29,384,222	15,121,100	15,502,469
	95311	State Aid for Child Development	34,505	9,682	9,832	9,832
	95313	State Aid - Child Abuse and Neglect	92,412	90,154	87,168	87,168
	95314	State Aid - Mental Health Prop 36	344,083	0	0	0
	95315	State Aid - Mental Health Prop 36 OTP	63,716	79,459	0	0
	95321	Public Assistance - Realignment	8,586,690	8,994,965	8,686,462	8,686,462
	95322	Mental Health - Realignment	4,179,933	4,880,171	5,128,145	5,135,752
	95323	Health - Realignment	1,142,704	1,197,001	1,310,000	1,310,000
	95324	Public Safety - Realignment	0	0	0	44,780
	95330	State Health Administration	1,154,916	734,013	481,000	481,000
	95334	Health - ATS	3,830	0	0	0
	95340	State Aid for Crippled Children	98,225	213,124	100,000	100,000
	95360	State Aid for Mental Health	423,694	899,727	703,405	1,768,049
	95361	State Aid for Drug Court	424,323	482,625	448,125	448,125
	95362	State Aid MHSA - Prop 63	7,026,729	5,072,216	8,986,690	9,660,971
	95366	State Aid for Mental Health - Perinatal	170,643	201,659	186,151	186,151
	95367	State Aid for Mental Health - Alcohol and Drug	45,441	37,177	330,854	330,854
	95368	State Aid for Mental Health - Rehab Program	0	250	0	0
	95370	State Aid for Tuberculosis Control	10,868	16,725	15,000	15,000
	95380	State Other Aid for Health	104,073	105,084	93,800	93,800
	95381	State MCH & CIA Projects	611,882	86,837	0	0
	95383	State Managed Care	1,119,732	1,277,223	1,119,732	1,735,981
	95386	State Child Health and Disability	695,270	576,723	289,000	289,000
	95388	State Prop 10 Tobacco Tax	279,311	73,760	0	0
	95390	State Aid for Agriculture	1,722,955	2,061,793	1,919,573	1,919,573
	95420	State-Vert Pros Recovery Act Prog	21,762	182,227	125,000	125,000
	95450	State Aid for Veterans Affairs	32,905	45,631	40,005	40,005
	95460	State Homeowners Property Tax Relief	380,279	378,706	360,000	360,000
	95470	State - Open Space Subvention	42	0	0	0
	95485	State Aid for Insurance Fraud	198,666	195,976	289,556	289,556
	95490	State Other	8,923,177	9,721,559	11,192,467	14,005,636
	95491	State Extradition Reimbursement	0	0	5,000	5,000
	95492	State COPS Funding	880,043	800,339	815,626	815,626
	95496	State OES/OCJP Grant Funds	934,526	831,979	995,981	995,981
	95498	State Mandated Costs	450,043	349,876	185,161	185,161
	95500	Federal Public Assistance Administration	43,808,898	41,054,810	51,166,984	51,267,165
	95510	Federal Aid for Public Assistance	32,294,690	35,409,609	45,914,735	46,107,107
	95560	Federal Grazing Fees	433	433	450	450
	95581	Federal Health Administration	553,327	292,123	520,000	520,000
	95582	MHBG Grant	481,470	919,833	868,300	868,300
	95583	Mental Health Federal	79,478	196,942	220,521	220,521
	95584	Department of Rehabilitation	42,815	54,186	78,919	78,919
	95591	Federal In-Lieu Tax - Wildlife Refugee	33,655	0	35,000	35,000
	95592	Federal In-Lieu - Entitlement Land	0	170,245	50,000	50,000
	95600	Federal Other	8,380,642	9,775,110	11,405,414	12,030,224
	95605	Federal - ARRA Funding	2,262,895	4,036,341	193,200	193,200
	95606	Justice Assistance Grant	0	304,016	0	0
	95630	Other Governmental Agencies	852,220	953,260	1,007,255	1,007,255
	95631	Local Agencies Contributions	0	25,000	0	0
		Total Aid From Other Governmental Agencies	*187,758,815*	*195,150,328*	*202,993,558*	*209,655,272*

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2011-12	County Budget Form Schedule 6 Final

Fund Name	Financing Source Category	Financing Source Account	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
	Charges For Current Services					
	96600	Charges For Current Services	43,807	49,674	40,410	40,410
	96601	Enterprise Zone Vouchering	171,255	319,371	258,000	258,000
	96603	Charges For Current Services - Other	7,176	15,520	0	0
	96605	Treasury and Investment Costs	0	769,592	1,103,441	1,103,441
	96622	Parkland Dedication Fees	236,746	8,000	83,365	83,365
	96640	Assessment And Tax Collection Fees	81,295	78,327	80,000	80,000
	96642	Tax Administration Fees - Cities & Districts	1,153,604	1,321,736	995,584	995,584
	96643	Tax Administration Fees - Supplemental Taxes	243,877	120,500	161,589	161,589
	96645	AB 719 Tax Administration Program	0	70,000	0	0
	96646	Auction Fee Reimbursement	1,262	2,367	40,250	40,250
	96647	Delinquent Cost Revenue	196,090	85,875	132,100	132,100
	96648	Redemption Fees	82,690	33,480	43,140	43,140
	96650	Auditing And Accounting Fees	2,850	2,850	5,000	5,000
	96660	Communication Services	36,848	8,260	10,550	10,550
	96670	Election Services	466,584	357,436	77,000	77,000
	96690	Legal Services	405,684	390,919	389,800	389,800
	96692	Legal Services - IOALTA Earned	0	0	5,000	5,000
	96700	Personnel Services	5,142,371	4,455,257	2,934,795	3,044,085
	96701	Personnel Services - Administration	1,952,824	153,375	67,657	67,657
	96703	Personnel Services - Transportation	364	618	500	500
	96706	Personnel Services - Juvenile Court	75,774	106,946	45,000	45,000
	96710	Planning And Engineering Services	31,755	24,841	33,033	33,033
	96711	Planning Services - Environmental	376,781	214,323	200,000	200,000
	96712	Planning Services - EIR Special Services	0	115,243	200,000	513,954
	96715	Planning Services - Community Plans	105,405	123,452	100,000	100,000
	96716	Flood Plain Administration Fees	4,498	8,357	5,400	5,400
	96718	LAFCO Services	86,300	35,832	65,072	65,072
	96719	Building Standard Administration Fees	544	893	800	800
	96730	Agriculture Services	271,172	281,160	302,250	302,250
	96731	Weights And Measures Fees	211,513	215,602	230,000	230,000
	96740	Civil Processing Service	173,381	141,782	188,134	188,134
	96744	Civil Processing Service - Process Service Fees	0	5,110	8,000	8,000
	96749	Court Appointed Counsel Fees	205	2,098	1,500	1,500
	96750	Court Fees And Costs	539,753	388,678	296,978	296,978
	96751	Clerks Fees	86,281	85,970	86,000	86,000
	96754	Passports	49,400	39,392	40,000	0
	96757	Civil Suits	74,988	181,768	419,114	419,114
	96761	Estate Fees - Public Administrator	9,900	16,102	13,000	13,000
	96762	Estate Fees - Public Guardian	17,431	33,325	17,000	17,000
	96770	Humane Services	334,512	325,567	376,000	376,000
	96771	Spay/Neuter Surgery	35,449	40,451	40,000	40,000
	96780	Law Enforcement Services	310,893	491,070	272,000	175,000
	96781	Law Enforcement Booking Fees Billed	114,711	159,384	165,000	165,000
	96782	Law Enforcement Booking Fees - Court	16,053	17,318	13,000	13,000
	96784	Law Enforcement - Trial Court	2,375,115	2,316,801	2,751,441	2,838,250
	96786	Law Enforcement Services - Transportation	0	0	3,000	3,000
	96790	Recording Fees	106,562	105,146	111,040	114,000
	96791	Recording Fees - Recorder	725,112	802,087	735,000	735,000
	96792	Micrographic Fees	101,500	0	0	0
	96793	Truncation Fees	0	20,278	20,000	20,000
	96794	Vital & Health Stats Fee	0	0	100,000	100,000
	96795	Real Estate Fraud Protection Fee	0	0	0	75,000
	96810	Health Fees	333,302	341,727	404,134	398,572

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2011-12	County Budget Form Schedule 6 Final

Fund Name	Financing Source Category	Financing Source Account	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
	96820	Mental Health Services	11,387	13,154	0	0
	96821	Mental Health Services Fees	34,855	29,536	33,000	33,000
	96822	Mental Health Services Insurance	8,638	18,991	10,000	10,000
	96824	Mental Health - Other Fees	48,055	69,839	202,508	202,508
	96827	Mental Health - Drug Medi Cal	704,096	1,051,532	1,170,290	1,300,290
	96828	Mental Health - Contracts	380,108	397,803	796,391	796,391
	96830	Special Children Services	1,020	2,540	1,500	1,500
	96840	Sanitation Services	1,231,516	1,239,015	1,800,000	1,800,000
	96846	Sanitation Services - Public Works Tipping Fees	138,750	46,250	0	0
	96847	Sanitation Services - LEA Landfill	65,343	21,780	87,123	87,123
	96850	Reimbursement Recovery Of Costs	5,573	2,264	5,288	5,288
	96860	Institutional Care And Services	524,207	442,455	371,893	371,893
	96861	Prisoner Board	120,385	331,291	230,000	230,000
	96862	Medicare	11,955	16,467	37,000	37,000
	96863	Medi Cal	6,481,901	4,884,725	6,656,031	7,161,051
	96864	Private Pay/Insurance	9,068	4,684	2,444	2,444
	96881	Educational Services - Officer Training	53,285	18,258	95,000	95,000
	96891	Library Services - Fines	50,320	48,251	50,000	50,000
	96900	Parks And Recreation Fees	113,019	110,881	116,223	116,223
	96901	Parks And Recreation Fees - Entrance Fees	204,718	203,828	195,000	195,000
	96920	Other Services	388,482	350,801	347,103	347,103
	96921	Reimbursement Office	2,582,901	1,938,778	1,710,936	1,710,936
	96924	Bank/Vault Custodial Reimbursement	127,352	0	0	0
	96925	Cost Allocation	1,405,879	2,417,945	1,862,919	1,862,919
	96926	Reimbursed Projects	6,000	0	0	0
	96927	HSA - Child Support	322,199	272,257	0	0
	96934	Other Services - Pay Plan Set Up Fee	11,900	8,960	10,500	10,500
	96935	Other Services - Del Unsec Coll Fees	32,275	113,757	79,283	79,283
	96936	Other Services - Collection Fees	0	3,308	7,700	7,700
	96940	Interfund Revenue	26,590	217,509	523,990	523,990
		Total Charges For Current Services	*31,895,394*	*29,160,719*	*30,072,199*	*31,152,670*
Other Revenues						
	97000	Other Revenue	0	434	32,500	32,500
	97100	Aid Repayments	433,210	588,100	570,000	570,000
	97110	Stale Dated Aid Payments	44,421	37,289	46,000	46,000
	97210	Operating Transfers In	5,481,441	697,743	48,000	48,072
	97214	Operating Transfers In - Tobacco Securitization	7,113,473	9,260,220	0	8,541,438
	97231	Proceeds Securitization Prop 1 A	4,886,338	0	0	0
	97900	Other Revenue	0	28,890	0	0
	97950	Revenue Applicable To Prior Years	1,373,314	(336,551)	0	0
	97960	Sale Of Fixed Assets	8,090	18,455	10,600	10,600
	97970	Other Sales	216,922	248,814	311,188	311,188
	97990	Other Revenue	2,438,320	1,789,833	1,603,974	1,773,822
	97991	Other Revenue - Stale Dated Warrants	106,568	583,638	12,000	12,000
	97992	Other Revenue - Donations	18,509	33,748	81,980	81,980
	97993	Other Revenue - Insurance Proceeds	389,680	152,104	64,473	64,473
	97994	Other Revenue - Unclaimed Funds	3,413	2,900	0	0
	97996	Other Revenue - Bad Check Fees	8,838	10,075	21,700	21,700
	97998	Other Revenue - Cash Overage	(68)	47	75	75
		Total Other Revenues	*22,522,469*	*13,115,739*	*2,802,490*	*11,513,848*
Total General Fund Financing Sources			**305,712,826**	**308,671,449**	**302,208,213**	**318,685,385**
Total General Funds Financing Sources			**$ 305,712,826**	**$ 308,671,449**	**$ 302,208,213**	**$ 318,685,385**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2011-12	County Budget Form Schedule 6 Final

Fund Name	Financing Source Category	Financing Source Account	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Road Fund						
	Taxes					
	91062	Sales and Use Tax - Local Transportation Funds	118,165	0	0	0
		Total Taxes	*118,165*	*0*	*0*	*0*
	Licenses and Permits					
	92120	Construction Permits	30,991	15,508	20,000	20,000
	92160	Other Licenses and Permits	44,970	71,730	38,000	38,000
		Total Licenses and Permits	*75,961*	*87,238*	*58,000*	*58,000*
	Fines, Forfeitures and Penalties					
	93182	Littering Fines	1,323	1,272	0	0
		Total Fines, Forfeitures and Penalties	*1,323*	*1,272*	*0*	*0*
	Revenue From Use of Money and Property					
	94200	Interest	64,661	122,402	80,000	80,000
		Total Revenue From Use of Money and Property	*64,661*	*122,402*	*80,000*	*80,000*
	Aid From Other Governmental Agencies					
	95251	Administration and Engineering	20,004	13,336	20,000	20,000
	95252	2104 - 20% Select System	2,067,936	1,835,270	1,894,480	1,894,480
	95254	2106 - Highway Users Tax	419,067	411,029	704,460	704,460
	95255	2103 - Excise Tax Gas Tax	0	3,316,516	2,000,000	2,000,000
	95256	Sec 2105 - Prop III	1,815,503	1,597,870	1,381,060	1,381,060
	95257	Washed State Matching Funds	0	0	100,000	100,000
	95410	State Aid for Construction	209,858	527,181	0	0
	95413	State Aid for Design TCRP/RIP	6,316,721	2,768,785	2,544,000	2,544,000
	95416	State Aid - Grants and Prop 1B	5,055,590	0	0	0
	95493	State Gas Tax Refund	2,032	2,867	5,000	5,000
	95494	State - AB 2928	3,103,824	919,381	0	0
	95530	Federal Aid for Construction	0	1,169,272	1,780,000	1,780,000
	95532	Federal Aid for Design TEA/21	2,530,820	771,991	1,124,000	1,124,000
	95534	Federal Aid for Construction - Safe TEA HPP	72,051	241,521	332,000	332,000
	95605	Federal - ARRA Funding	0	226,883	0	0
	95609	STP Replacement - Direct	0	0	526,686	526,686
	95610	STP Replacement - MCAG	557,079	523,387	523,000	523,000
	95630	Other Governmental Agencies	0	94,848	0	0
		Total Aid From Other Governmental Agencies	*22,170,485*	*14,420,137*	*12,934,686*	*12,934,686*
	Charges For Current Services					
	96621	Impact Fees	1,451,092	35,379	0	0
	96710	Planning and Engineering Services	390	395	500	500
	96713	Subdivision Review/Inspection Fees	1,130	(1,932)	10,000	10,000
	96714	Planning Activity Fees	45,732	49,163	52,000	52,000
	96800	Road and Street Services	2,175	748	1,000	1,000
	96926	Reimbursed Projects	2,886,713	2,263,927	3,900,000	3,900,000
		Total Charges For Current Services	*4,387,232*	*2,347,680*	*3,963,500*	*3,963,500*
	Other Revenues					
	97210	Operating Transfers In	0	1,500	0	0
	97950	Revenue Applicable To Prior Years	704	0	0	0
	97960	Sale of Fixed Assets	0	30	2,000	2,000
	97990	Other Revenue	229,814	172,284	150,000	150,000
	97991	Other Revenue - Stale Dated Warrants	7,100	226	0	0
		Total Other Revenues	*237,618*	*174,040*	*152,000*	*152,000*
	Total Road Fund Financing Sources		**27,055,445**	**17,152,769**	**17,188,186**	**17,188,186**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2011-12	County Budget Form Schedule 6 Final

Fund Name	Financing Source Category	Financing Source Account	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Fire Control Fund						
	Taxes					
	91010	Property Taxes - Current Secured	9,595,096	9,875,728	10,000,000	10,349,052
	91020	Property Taxes - Current Unsecured	793,824	828,467	800,000	830,000
	91040	Property Taxes - Prior Unsecured	6,545	65,715	65,000	65,000
	91097	Other Taxes - Supplemental Taxes	51,989	62,723	53,000	63,000
		Total Taxes	*10,447,454*	*10,832,633*	*10,918,000*	*11,307,052*
	Revenue From Use of Money and Property					
	94200	Interest	213,487	195,444	175,000	190,000
	94210	Rents and Concessions	0	0	1	1
		Total Revenue From Use of Money and Property	*213,487*	*195,444*	*175,001*	*190,001*
	Aid From Other Governmental Agencies					
	95460	State Homeowners Prop Tax Relief	163,641	164,472	125,000	125,000
	95490	State Other	0	0	18,500	18,500
	95591	Federal In-Lieu Tax - Wildlife Refugee	9,065	0	10,000	10,000
	95600	Federal Other	434,438	449,771	911,000	1,542,521
		Total Aid From Other Governmental Agencies	*607,144*	*614,243*	*1,064,500*	*1,696,021*
	Charges For Current Services					
	96600	Charges For Current Services	216,351	172,910	200,000	100,000
	96603	Charges For Current Services - Other	0	0	0	100,000
	96621	Impact Fees	0	0	600,000	600,000
	96920	Other Services	47,995	49,503	40,000	40,000
	96926	Reimbursed Projects	0	18,528	0	0
	96929	Other Services - Service Charges	5,815	495	591	591
		Total Charges For Current Services	*270,161*	*241,436*	*840,591*	*840,591*
	Other Revenues					
	97210	Operating Transfers In	0	33,400	0	0
	97231	Proceeds Securitization Prop 1 A	1,075,864	0	0	0
	97950	Revenue Applicable to Prior Years	(70)	0	0	0
	97960	Sale of Fixed Assets	0	9,946	10,000	10,000
	97990	Other Revenue	396,765	15,250	220,000	220,000
	97991	Other Revenue - Stale Dated Warrants	483	3,772	2,000	2,000
	97993	Other Revenue - Insurance Proceeds	76,500	44,798	0	20,000
		Total Other Revenues	*1,549,542*	*107,166*	*232,000*	*252,000*
	Total Fire Control Fund Financing Sources		**13,087,788**	**11,990,922**	**13,230,092**	**14,285,665**
Affordable Housing Program						
	Revenue From Use of Money and Property					
	94200	Interest	2,400	2,203	3,500	3,500
		Total Revenue From Use of Money and Property	*2,400*	*2,203*	*3,500*	*3,500*
	Aid From Other Governmental Agencies					
	95490	State Other	0	0	720,000	720,000
	95600	Federal Other	652,589	1,053,060	1,559,384	1,559,384
		Total Aid From Other Governmental Agencies	*652,589*	*1,053,060*	*2,279,384*	*2,279,384*
	Charges For Current Services					
	96600	Charges For Current Services	36,874	29,542	72,000	72,000
		Total Charges For Current Services	*36,874*	*29,542*	*72,000*	*72,000*
	Other Revenues					
	97990	Other Revenue	0	0	684,820	684,820
		Total Other Revenues	*0*	*0*	*684,820*	*684,820*
	Total Affordable Housing Financing Sources		**691,863**	**1,084,805**	**3,039,704**	**3,039,704**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2011-12

County Budget Form
Schedule 6
Final

Fund Name	Financing Source Category	Financing Source Account	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Child Support Services						
	Revenue From Use of Money and Property					
	94200	Interest	6,178	4,133	4,000	4,000
		Total Revenue From Use of Money and Property	*6,178*	*4,133*	*4,000*	*4,000*
	Aid From Other Governmental Agencies					
	95490	State Other	0	909	0	35,700
	95495	State Child Support	3,021,083	3,311,575	3,263,282	3,266,505
	95604	Federal Family Support	5,864,455	5,701,195	6,334,605	6,410,164
	95605	Federal - ARRA Funding	0	242,976	0	0
		Total Aid From Other Governmental Agencies	*8,885,538*	*9,256,655*	*9,597,887*	*9,712,369*
	Other Revenues					
	97960	Sale of Fixed Assets	0	228	0	0
	97991	Other Revenue - Stale Dated Warrants	140	0	0	0
	97992	Other Revenue - Donations	2	3	0	0
		Total Other Revenues	*142*	*231*	*0*	*0*
		Total Child Support Financing Sources	**8,891,858**	**9,261,019**	**9,601,887**	**9,716,369**
Sheriff Inmate Welfare						
	Revenue From Use of Money and Property					
	94200	Interest	10,162	10,288	6,700	6,700
	94212	Other Concessions	240,708	237,529	255,000	205,000
		Total Revenue From Use of Money and Property	*250,870*	*247,817*	*261,700*	*211,700*
	Other Revenues					
	97950	Revenue Applicable to Prior Years	0	150	0	0
	97981	Other Sales - Concession Sales	595,298	549,601	620,000	570,000
		Total Other Revenues	*595,298*	*549,751*	*620,000*	*570,000*
		Total Sheriff Inmate Welfare Financing Sources	**846,168**	**797,568**	**881,700**	**781,700**
Merced County RDA						
	Taxes					
	91010	Property Taxes - Current Secured	44,891	61,813	49,360	49,360
	91020	Property Taxes - Current Unsecured	5,440	3,687	3,628	3,628
	91040	Property Taxes - Prior Unsecured	44	334	0	0
	91097	Other Taxes - Supplemental Taxes	4,154	14,846	0	0
		Total Taxes	*54,529*	*80,680*	*52,988*	*52,988*
	Revenue From Use of Money and Property					
	94200	Interest	1,781	1,763	800	800
		Total Revenue From Use of Money and Property	*1,781*	*1,763*	*800*	*800*
	Aid From Other Governmental Agencies					
	95460	State Homeowners Prop Tax Relief	723	1,283	0	0
		Total Aid From Other Governmental Agencies	*723*	*1,283*	*0*	*0*
	Other Revenues					
	97950	Revenue Applicable to Prior Years	(32,140)	(11,472)	0	0
		Total Other Revenues	*(32,140)*	*(11,472)*	*0*	*0*
		Total Merced County RDA Financing Sources	**24,893**	**72,254**	**53,788**	**53,788**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2011-12	County Budget Form Schedule 6 Final

Fund Name	Financing Source Category	Financing Source Account	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
First 5 Merced County						
	Revenue From Use of Money and Property					
	94200	Interest	94,290	81,116	57,003	66,159
	94210	Rents & Concessions	3,600	3,600	3,600	5,760
		Total Revenue From Use of Money and Property	*97,890*	*84,716*	*60,603*	*71,919*
	Aid From Other Governmental Agencies					
	95388	State Prop 10 Tob Tax	4,288,699	3,917,816	4,838,007	6,441,593
		Total Aid From Other Governmental Agencies	*4,288,699*	*3,917,816*	*4,838,007*	*6,441,593*
	Charges For Current Services					
	96700	Personnel Services	10,264	0	0	0
		Total Charges For Current Services	*10,264*	*0*	*0*	*0*
	Other Revenues					
	97990	Other Revenue	0	16,000	0	47,915
	97991	Other Revenue - Stale Dated Warrants	154	133	0	0
		Total Other Revenues	*154*	*16,133*	*0*	*47,915*
	Total First 5 Merced County Financing Sources		**4,397,007**	**4,018,665**	**4,898,610**	**6,561,427**
Spring Fair						
	Revenue From Use of Money and Property					
	94200	Interest	2,177	1,852	2,000	2,000
	94210	Rents & Concessions	104,383	118,362	125,000	125,000
	94211	Interim Rentals	179,157	155,015	230,000	230,000
	94212	Other Concessions	297,743	394,554	347,000	347,000
		Total Revenue From Use of Money and Property	*583,460*	*669,783*	*704,000*	*704,000*
	Aid From Other Governmental Agencies					
	95410	State Aid For Construction	606	5,756	165,000	10,465
	95430	State Aid For County Fairs	237,500	200,207	150,000	150,000
		Total Aid From Other Governmental Agencies	*238,106*	*205,963*	*315,000*	*160,465*
	Other Revenues					
	97210	Operating Transfers In	35,000	23,500	0	0
	97950	Revenue Applicable to Prior Years	10,109	7,889	50,000	50,000
	97977	Other Sales - Livestock Auction	519,955	590,999	0	0
	97990	Other Revenue	174,081	9,287	43,000	43,000
	97991	Other Revenue - Stale Dated Warrants	300	2,835	0	0
	97992	Other Revenue - Donations	87,822	165,975	98,000	98,000
		Total Other Revenues	*827,267*	*800,485*	*191,000*	*191,000*
	Total Spring Fair Financing Sources		**1,648,833**	**1,676,231**	**1,210,000**	**1,055,465**
Fish & Game						
	Fines, Forfeitures and Penalties					
	93180	Other Court Fines	7,680	5,482	4,064	5,800
		Total Fines, Forfeitures and Penalties	*7,680*	*5,482*	*4,064*	*5,800*
	Revenue From Use of Money and Property					
	94200	Interest	198	162	200	200
		Total Revenue From Use of Money and Property	*198*	*162*	*200*	*200*
	Other Revenues					
	97991	Other Revenue - Stale Dated Warrants	408	436	0	0
		Total Other Revenues	*408*	*436*	*0*	*0*
	Total Fish & Game Financing Sources		**8,286**	**6,080**	**4,264**	**6,000**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2011-12	County Budget Form Schedule 6 Final

Fund Name	Financing Source Category	Financing Source Account	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Medical Assistance Program						
	Fines, Forfeitures and Penalties					
	93180	Other Court Fines	739,778	498,332	810,000	810,000
		Total Fines, Forfeitures and Penalties	*739,778*	*498,332*	*810,000*	*810,000*
	Revenue From Use of Money and Property					
	94200	Interest	2,729	1,838	1,500	1,500
		Total Revenue From Use of Money and Property	*2,729*	*1,838*	*1,500*	*1,500*
	Aid From Other Governmental Agencies					
	95261	State Motor Vehicle In Lieu Tax Realignment	2,405,965	2,274,594	2,660,000	2,660,000
	95323	Health Realignment	862,040	903,001	970,000	970,000
	95388	State Prop 10 Tob Tax	198,648	43,654	0	0
	95389	State Prop 99	21,312	0	0	0
		Total Aid From Other Governmental Agencies	*3,487,965*	*3,221,249*	*3,630,000*	*3,630,000*
	Charges For Current Services					
	96700	Personnel Services	10,693	29,325	45,000	45,000
	96810	Health Fees	0	0	500	500
	96850	Reimbursement Recovery of Costs	40,275	32,102	62,000	62,000
	96940	Interfund Revenue	0	39,147	210,764	211,000
		Total Charges For Current Services	*50,968*	*100,574*	*318,264*	*318,500*
	Other Revenues					
	97990	Other Revenue	140,983	88,091	0	104,416
	97991	Other Revenue - Stale Dated Warrants	456	65	0	0
		Total Other Revenues	*141,439*	*88,156*	*0*	*104,416*
		Total Medical Assistance Program Financing Sources	**4,422,879**	**3,910,149**	**4,759,764**	**4,864,416**
SCEAP						
	Aid From Other Governmental Agencies					
	95389	State Prop 99	46,958	0	0	0
		Total Aid From Other Governmental Agencies	*46,958*	*0*	*0*	*0*
	Other Revenues					
	97950	Revenue Applicable to Prior Years	623	0	0	0
		Total Other Revenues	*623*	*0*	*0*	*0*
		Total SCEAP Financing Sources	**47,581**	**0**	**0**	**0**
Workforce Investment						
	Revenue From Use of Money and Property					
	94200	Interest	724	501	0	0
		Total Revenue From Use of Money and Property	*724*	*501*	*0*	*0*
	Aid From Other Governmental Agencies					
	95490	State Other	2,916,019	1,908,891	1,160,090	2,506,987
	95600	Federal Other	381,244	59,234	0	869,625
	95605	Federal - ARRA Funding	1,901,980	1,605,989	136,834	263,412
		Total Aid From Other Governmental Agencies	*5,199,243*	*3,574,114*	*1,296,924*	*3,640,024*
	Other Revenues					
	97991	Other Revenue - Stale Dated Warrants	0	74	0	0
		Total Other Revenues	*0*	*74*	*0*	*0*
		Total Workforce Investment Financing Sources	**5,199,967**	**3,574,689**	**1,296,924**	**3,640,024**
		Total Special Revenue Funds Funding Sources	**$ 66,322,568**	**$ 53,545,151**	**$ 56,164,919**	**$ 61,192,744**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2011-12	County Budget Form Schedule 6 Final

Fund Name	Financing Source Category	Financing Source Account	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Capital Projects						
Emergency Operations Center						
	Revenue From Use of Money and Property					
	94200	Interest	7	33	0	0
		Total Revenue From Use of Money and Property	*7*	*33*	*0*	*0*
	Aid From Other Governmental Agencies					
	95600	Federal Other	0	0	993,250	993,250
		Total Aid From Other Governmental Agencies	*0*	*0*	*993,250*	*993,250*
	Other Revenues					
	97214	Operating Transfers In - Tobacco Securitization	43,341	205,368	3,415,781	3,764,291
		Total Other Revenues	*43,341*	*205,368*	*3,415,781*	*3,764,291*
	Total Emergency Operations Center Financing Sources		**43,348**	**205,401**	**4,409,031**	**4,757,541**
Correctional Facility						
	Licenses and Permits					
	92580	State - Other	669,851	0	0	0
		Total Licenses and Permits	*669,851*	*0*	*0*	*0*
	Revenue From Use of Money and Property					
	94200	Interest	85,465	32,674	0	0
		Total Revenue From Use of Money and Property	*85,465*	*32,674*	*0*	*0*
	Total Correctional Facility Financing Sources		**755,316**	**32,674**	**0**	**0**
Mental Health Facility						
	Revenue From Use of Money and Property					
	94200	Interest	158	111	0	0
		Total Revenue From Use of Money and Property	*158*	*111*	*0*	*0*
	Other Revenues					
	97210	Operating Transfers In	801,554	25,590	0	0
		Total Other Revenues	*801,554*	*25,590*	*0*	*0*
	Total Mental Health Facility Financing Sources		**801,712**	**25,701**	**0**	**0**
Justic Facility						
	Fines, Forfeitures and Penalties					
	93185	Courts Construction Assessments	80,200	0	0	0
		Total Fines, Forfeitures and Penalties	*80,200*	*0*	*0*	*0*
	Revenue From Use of Money and Property					
	94200	Interest	29	13	0	0
		Total Revenue From Use of Money and Property	*29*	*13*	*0*	*0*
	Other Revenues					
	97991	Other Revenue - Stale Dated Warrants	3,563	0	0	0
		Total Other Revenues	*3,563*	*0*	*0*	*0*
	Total Justice Facility Financing Sources		**83,792**	**13**	**0**	**0**
Long Term Facilities						
	Other Revenues					
	97990	Other Revenue	0	0	0	270,000
	97991	Other Revenue - Stale Dated Warrants	0	0	0	0
		Total Other Revenues	*0*	*0*	*0*	*270,000*
	Total Justice Facility Financing Sources		**0**	**0**	**0**	**270,000**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2011-12	County Budget Form Schedule 6 Final

Fund Name	Financing Source Category	Financing Source Account	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Fire Facility						
	Revenue From Use of Money and Property					
	94200	Interest	2,351	2,020	0	0
		Total Revenue From Use of Money and Property	*2,351*	*2,020*	*0*	*0*
	Total Fire Facility Financing Sources		**2,351**	**2,020**	**0**	**0**
Animal Control Facility						
	Fines, Forfeitures and Penalties					
	93310	Proceeds from Tobacco Judgement	152,083	0	0	0
		Total Fines, Forfeitures and Penalties	*152,083*	*0*	*0*	*0*
	Revenue From Use of Money and Property					
	94200	Interest	60	0	0	0
		Total Revenue From Use of Money and Property	*60*	*0*	*0*	*0*
	Total Animal Control Facility Financing Sources		**152,143**	**0**	**0**	**0**
Courts Building Restoration						
	Revenue From Use of Money and Property					
	94200	Interest	5,618	1,556	0	0
		Total Revenue From Use of Money and Property	*5,618*	*1,556*	*0*	*0*
	Total Courts Building Restoration Financing Sources		**5,618**	**1,556**	**0**	**0**
	Total Capital Projects Financing Sources		**$ 1,844,280**	**$ 267,365**	**$ 4,409,031**	**$ 5,027,541**
Debt Service						
Juvenile Hall						
	Revenue From Use of Money and Property					
	94200	Interest	1,552	1,354	2,200	2,200
		Total Revenue From Use of Money and Property	*1,552*	*1,354*	*2,200*	*2,200*
	Other Revenues					
	97210	Operating Transfers In	914,325	983,399	954,454	954,454
	97212	Operating Transfers In - CSAC COP	81,853	5,590	5,690	5,690
		Total Other Revenues	*996,178*	*988,989*	*960,144*	*960,144*
	Total Juvenile Hall Financing Sources		**997,730**	**990,343**	**962,344**	**962,344**
Energy Retrofit						
	Revenue From Use of Money and Property					
	94200	Interest	45	36	12	12
		Total Revenue From Use of Money and Property	*45*	*36*	*12*	*12*
	Other Revenues					
	97210	Operating Transfers In	195,460	195,460	195,460	195,460
		Total Other Revenues	*195,460*	*195,460*	*195,460*	*195,460*
	Total Energy Retrofit Financing Sources		**195,505**	**195,496**	**195,472**	**195,472**
Justice Facility						
	Fines, Forfeitures and Penalties					
	93185	Courts Construction Assessments	443,100	668,394	500,000	500,000
	93187	Courts Civil Assessments	216,629	0	164,232	164,232
		Total Fines, Forfeitures and Penalties	*659,729*	*668,394*	*664,232*	*664,232*
	Total Justice Facility Financing Sources		**659,729**	**668,394**	**664,232**	**664,232**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2011-12

County Budget Form
Schedule 6
Final

Fund Name	Financing Source Category	Financing Source Account	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Dairy Loan Program						
	Revenue From Use of Money and Property					
	94200	Interest	391,212	318,407	245,129	245,129
		Total Revenue From Use of Money and Property	*391,212*	*318,407*	*245,129*	*245,129*
	Other Revenues					
	97999	Other Revenue - Principal Pmts LTD	1,337,536	883,186	677,545	677,545
		Total Other Revenues	*1,337,536*	*883,186*	*677,545*	*677,545*
	Total Dairy Loan Program Financing Sources		**1,728,748**	**1,201,593**	**922,674**	**922,674**
Pension Obligation Bonds						
	Revenue From Use of Money and Property					
	94200	Interest	77,164	55,919	75,000	75,000
		Total Revenue From Use of Money and Property	*77,164*	*55,919*	*75,000*	*75,000*
	Other Revenues					
	97990	Other Revenue	5,624,729	6,926,741	7,700,000	7,700,000
		Total Other Revenues	*5,624,729*	*6,926,741*	*7,700,000*	*7,700,000*
	Total Pension Obligation Bonds Financing Sources		**5,701,893**	**6,982,660**	**7,775,000**	**7,775,000**
	Total Debt Service Financing Sources		**$ 9,283,605**	**$ 10,038,486**	**$ 10,519,722**	**$ 10,519,722**
	TOTAL ALL FUNDS		**$ 383,163,279**	**$ 372,522,451**	**$ 373,301,885**	**$ 395,425,392**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Summary of County Financing Uses By Function And Fund
Governmental Funds
Fiscal Year 2011-12

County Budget Form
Schedule 7
Final

Description		2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1		2	3	4	5
Summarization By Function					
General		46,263,874	40,497,550	35,684,524	46,088,960
Public Protection		116,076,362	114,877,906	117,896,504	122,510,048
Public Ways and Facilities		22,296,640	17,160,752	18,196,402	23,498,442
Health and Sanitation		49,659,684	45,805,993	56,134,521	63,152,303
Public Assistance		147,890,903	149,221,657	150,600,320	154,585,999
Education		2,909,134	2,894,590	2,960,643	3,046,313
Recreation and Cultural Services		2,323,939	2,527,663	1,947,757	2,019,199
Debt Service		9,579,279	9,875,131	10,255,690	10,255,690
Total Financing Uses by Function		**396,999,815**	**382,861,242**	**393,676,361**	**425,156,954**
Appropriation for Contingencies					
General Fund				3,500,000	3,500,000
Correctional Facility				0	1,250,000
Total Appropriation for Contingencies		**0**	**0**	**3,500,000**	**4,750,000**
Subtotal Financing Uses		**396,999,815**	**382,861,242**	**397,176,361**	**429,906,954**
Provisions for Reserves and Designations					
Special Revenue Funds				255,741	324,462
Capital Projects Funds				29,151	2,020
Debt Service Funds				576,320	563,207
Total Reserves and Designations				**861,212**	**889,689**
Total Financing Uses		**396,999,815**	**382,861,242**	**398,037,573**	**430,796,643**
Summarization By Fund					
General Fund	1010	319,462,620	322,601,987	324,284,256	342,592,351
Special Revenue Funds					
Road	1020	22,296,640	17,160,752	18,196,402	23,498,442
Fire Control	1320	12,606,662	7,726,809	14,816,411	14,807,439
Affordable Housing Program	1060	639,859	946,590	3,056,938	3,191,341
Child Support Services Agency	1075	8,862,881	9,420,766	9,574,074	9,850,558
Sheriff Inmate Welfare	1240	698,788	674,681	1,212,441	1,251,077
Merced County Redevelopment Agency	1400	27,211	96,527	124,562	53,787
First 5 Merced County	1500	5,115,525	4,603,433	4,866,977	8,492,156
Spring Fair	1505	1,523,856	1,528,751	1,187,302	1,187,302
Fish and Game	1510	11,511	5,600	9,413	9,820
Medical Assistance Program	1515	4,862,630	3,964,474	4,824,587	5,140,393
SCEAP	1520-39, 1600-22	150,759	0	0	0
Workforce Investment	1580-85	5,115,362	3,651,707	1,308,049	3,650,932
Capital Projects Funds					
Emergency Operations Center	1808	43,341	205,368	3,795,000	4,276,290
Correctional Facility	1810	5,016,875	67	27,559	1,783,838
Mental Health Facility	1811	816,043	30,275	0	0
Justice Facility	1812	80,200	3,679	0	0
Fire Facilities	1813	0	0	1,592	2,020
Long Term Facilities	1809	0	0	0	270,000
Animal Control Facility	1815	155,361	20	0	0
Courts Building Restoration	1816	0	424,322	0	0
Debt Service Funds					
Juvenile Hall	1796	994,063	991,106	997,744	997,744
Energy Retrofit	1797	195,509	195,509	195,560	195,560
Justice Facility	1802	665,481	668,394	664,232	664,232
Dairy Loan Program	1804	1,077,768	1,044,517	1,055,769	1,061,126
Pension Obligation Bonds	1799	6,580,870	6,915,908	7,838,705	7,820,235
Total Financing Uses		**396,999,815**	**382,861,242**	**398,037,573**	**430,796,643**

State Controller Schedules	COUNTY OF MERCED	County Budget Form
County Budget Act	State of California	Schedule 8
January 2010	Detail of Financing Uses by Function, Activity and Budget Unit	Final
	Gvoernmental Funds	
	Fiscal Year 2011-12	

	Function, Activity and Budget Unit	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By The Board Of Supervisors
	1	2	3	4	5
General					
Legislative and Administration					
10000	Board of Supervisors	1,842,088	1,608,524	1,444,562	1,444,562
10100	County Executive Office	2,192,579	1,941,604	2,014,717	2,071,302
10200	Special Auditing	119,589	103,440	123,500	123,500
10400	Board of Equalization	7,393	5,159	8,700	8,700
	Total Legislative and Administration	*4,161,649*	*3,658,727*	*3,591,479*	*3,648,064*
Finance					
11000	Auditor-Controller	3,248,193	3,223,037	3,727,635	3,717,435
11100	Revenue and Reimbursement	1,876,392	1,896,443	1,906,111	1,906,111
11200	Assessor	3,704,537	3,754,681	3,646,938	3,646,938
11300	Tax Collector	663,762	648,765	757,060	757,060
11400	Treasurer	906,625	917,595	1,341,792	1,341,792
11500	Administrative Services - Support Services	1,590,031	1,701,321	1,115,398	1,115,398
	Total Finance	*11,989,540*	*12,141,842*	*12,494,934*	*12,484,734*
Counsel					
12500	County Counsel	2,179,720	2,295,162	2,275,536	2,275,536
	Total Counsel	*2,179,720*	*2,295,162*	*2,275,536*	*2,275,536*
Personnel					
13000	Human Resources	1,514,229	1,575,733	1,556,465	1,616,465
13100	Employee Development	95,357	49,257	0	0
	Total Personnel	*1,609,586*	*1,624,990*	*1,556,465*	*1,616,465*
Elections					
14000	Registrar of Voters	528,168	721,120	761,978	771,978
14200	Elections	735,825	742,445	881,618	881,618
	Total Elections	*1,263,993*	*1,463,565*	*1,643,596*	*1,653,596*
Property Management					
16000	DPW - Building Services Division	1,955,184	2,244,126	2,351,860	2,351,860
16200	Taxes, Benefits and Assessments	60,550	96,082	147,000	147,000
	Total Property Management	*2,015,734*	*2,340,208*	*2,498,860*	*2,498,860*
Plant Acquisition					
16900	Capital Projects - Courts Building Restoration	0	424,322	0	0
17000	Capital Improvement Program	8,991,423	10,852,545	2,065,000	11,087,923
17100	District Projects	377,864	344,884	200,000	180,000
17200	Capital Projects - Correctional Facility	5,016,875	67	0	533,838
17300	Capital Projects - Mental Health Facility	816,043	30,275	0	0
17400	Capital Projects - Justice Facility	80,200	3,679	0	0
17600	Capital Projects - Long Term Facilities	0	0	0	270,000
17700	Capital Projects - Emergency Operations Center	43,341	205,368	3,795,000	4,276,290
17900	Capital Projects - Animal Control Facility	155,361	20	0	0
	Total Plant Acquisition	*15,481,107*	*11,861,160*	*6,060,000*	*16,348,051*
Promotion					
18000	Advertising	147,517	12,767	75,000	75,000
18100	Merced County Spring Fair	1,523,856	1,528,751	1,187,302	1,187,302
18200	Commerce, Aviation and Economic Development	1,070,232	1,158,304	1,078,137	1,078,137
18500	Merced County Redevelopment Agency	27,211	96,527	53,787	53,787
	Total Promotion	*2,768,816*	*2,796,349*	*2,394,226*	*2,394,226*
Other General					
19000	Risk Management	1,076,884	1,073,962	1,118,838	1,118,838
19200	Retirement Association	1,645,786	0	0	0
19700	Operating Transfers	651,926	0	350,000	350,000
19900	DPW - Public Works Administration	1,419,133	1,241,585	1,700,590	1,700,590
	Total Other General	*4,793,729*	*2,315,547*	*3,169,428*	*3,169,428*
	Total General	**46,263,874**	**40,497,550**	**35,684,524**	**46,088,960**

State Controller Schedules	COUNTY OF MERCED	County Budget Form
County Budget Act	State of California	Schedule 8
January 2010	Detail of Financing Uses by Function, Activity and Budget Unit	Final
	Gvoernmental Funds	
	Fiscal Year 2011-12	

	Function, Activity and Budget Unit	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By The Board Of Supervisors
	1	2	3	4	5
Public Protection					
Judicial					
20000	County Court Operations	1,760,493	1,760,493	1,900,000	1,900,000
20100	Child Support Services Agency	8,862,881	9,420,766	9,452,543	9,716,369
20200	Grand Jury	20,438	39,858	25,000	25,000
20400	District Attorney	11,031,032	11,258,169	11,150,255	11,111,325
20600	Public Defender	3,699,815	4,009,494	3,765,558	3,840,171
20900	Justice Automation System	58,276	0	0	0
21200	Indigent Defense	2,023,433	2,000,762	2,060,679	2,060,679
	Total Judicial	*27,456,368*	*28,489,542*	*28,354,035*	*28,653,544*
Police Protection					
22000	Sheriff - Court Security	2,143,374	2,114	0	0
22100	Sheriff	18,753,999	23,330,445	23,420,270	24,643,550
	Total Police Protection	*20,897,373*	*23,332,559*	*23,420,270*	*24,643,550*
Detention and Correction					
23000	Sheriff - Corrections	20,389,634	20,266,961	16,236,149	17,685,367
23100	Sheriff - Inmate Welfare	698,788	674,681	1,212,441	1,212,441
23300	Juvenile Hall	8,706,622	9,605,828	9,559,238	9,559,238
23400	Probation	9,769,286	10,388,258	9,346,373	10,603,286
23700	State Institutions	118,997	54,723	50,000	50,000
	Total Detention and Correction	*39,683,327*	*40,990,451*	*36,404,201*	*39,110,332*
Fire Protection					
25000	Fire	12,091,425	6,602,270	13,815,807	13,563,067
25100	Emergency Services	515,237	1,124,539	1,000,604	1,244,372
	Total Fire Protection	*12,606,662*	*7,726,809*	*14,816,411*	*14,807,439*
Flood Control					
26000	DPW - Creek Projects Division	414,012	269,426	362,669	362,669
	Total Flood Control	*414,012*	*269,426*	*362,669*	*362,669*
Protective Inspection					
27000	Agricultural Commissioner	3,277,450	3,204,789	3,163,893	3,163,893
27100	Special Pest Control	101,296	84,826	140,000	140,000
27200	Sealer of Weights and Measures	494,942	472,863	553,971	553,971
27300	DPW - Building Division	1,201,968	999,175	1,116,113	1,116,113
27400	DPW - Professional Services Division	2,304,146	1,797,845	0	0
	Total Protective Inspection	*7,379,802*	*6,559,498*	*4,973,977*	*4,973,977*
Other Protection					
28000	Recorder	1,029,826	1,110,862	1,146,925	1,146,925
28100	Coroner	1,001,230	902,014	1,070,736	1,070,736
28200	Affordable Housing Program	639,859	946,590	3,039,704	3,039,704
28300	Eastside Fish and Game Association	6,311	5,600	4,910	4,910
28400	Los Banos Sportsmen's Association	5,200	0	4,503	4,910
28500	Planning and Community Development	3,065,017	2,386,925	2,257,664	2,571,618
28600	Local Agency Formation Commission	34,124	75,998	70,400	70,400
28700	Agricultural Commissioner - Animal Control	1,636,508	1,668,288	1,620,563	1,699,798
28800	Predatory Animal Control	54,000	56,646	56,646	56,646
28900	Merced County Association of Governments	66,534	55,780	65,780	65,780
29000	Airport Land Use Commission	11,532	132,722	127,175	127,175
29400	County Clerk	88,677	168,196	99,935	99,935
	Total Other Protection	*7,638,818*	*7,509,621*	*9,564,941*	*9,958,537*
	Total Public Protection	**116,076,362**	**114,877,906**	**117,896,504**	**122,510,048**
Public Ways and Facilities					
Public Ways					
30000	DPW - Road Division	22,296,640	17,160,752	18,196,402	23,498,442
	Total Public Ways	*22,296,640*	*17,160,752*	*18,196,402*	*23,498,442*
	Total Public Ways and Facilities	**22,296,640**	**17,160,752**	**18,196,402**	**23,498,442**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Financing Uses by Function, Activity and Budget Unit Gvoernmental Funds Fiscal Year 2011-12	County Budget Form Schedule 8 Final

	Function, Activity and Budget Unit	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By The Board Of Supervisors
	1	2	3	4	5
Health and Sanitation					
Health					
40000	Health	14,053,184	13,104,697	15,736,497	15,774,854
40600	First 5 Merced County	5,115,525	4,603,433	4,866,977	8,492,156
41500	Mental Health	25,477,586	24,133,389	30,752,661	33,744,900
	Total Health	*44,646,295*	*41,841,519*	*51,356,135*	*58,011,910*
Hospital Care					
47600	08/09 SCEAP Non-County Hospitals	7,532	0	0	0
47700	08/09 SCEAP Physician Svcs	133	0	0	0
47800	08/09 EMSA SB 2132 HSA Funds	138,674	0	0	0
47900	08/09 EMSA SB 2132 PSA Funds	4,420	0	0	0
49500	Medical Assistance Program	4,862,630	3,964,474	4,778,386	5,140,393
	Total Hospital Care	*5,013,389*	*3,964,474*	*4,778,386*	*5,140,393*
	Total Health and Sanitation	**49,659,684**	**45,805,993**	**56,134,521**	**63,152,303**
Public Assistance					
Administration					
50000	Human Services Agency	66,614,831	67,017,573	72,362,328	72,603,873
50500	IHSS Public Authority	1,423,605	1,478,155	1,489,302	1,471,086
	Total Administration	*68,038,436*	*68,495,728*	*73,851,630*	*74,074,959*
Aid Programs					
51000	Assistance to the Needy	67,283,386	69,985,074	69,178,167	69,979,298
	Total Aid Programs	*67,283,386*	*69,985,074*	*69,178,167*	*69,979,298*
General Relief					
53000	Aid to Indigents	243,386	250,027	277,170	277,170
	Total General Relief	*243,386*	*250,027*	*277,170*	*277,170*
Other Assistance					
55000	Department of Workforce Investment (DWI)	5,572,875	5,130,814	4,464,939	5,063,371
55100	DWI - WIA - Youth	1,975,113	1,440,855	1,054,200	1,147,881
55200	DWI - WIA - Adults	440,409	194,833	53,005	286,056
55300	DWI - WIA - Dislocated Workers	482,338	283,050	53,005	527,397
55600	Department of Labor - Employment and Training	381,244	59,234	0	0
57400	WIA - DOL Training	0	0	0	1,480,002
57600	DWI - Youth Special	1,146,803	474,048	0	42
57700	DWI - Adult Special	218,977	94,197	0	11
57800	DWI - Dislocated Worker Special	284,941	439,290	147,839	209,524
57900	DWI - CCWC Green Jobs	185,537	666,200	0	19
59000	Area Agency on Aging	1,637,458	1,708,307	1,520,365	1,540,269
	Total Other Assistance	*12,325,695*	*10,490,828*	*7,293,353*	*10,254,572*
	Total Public Assistance	**147,890,903**	**149,221,657**	**150,600,320**	**154,585,999**
Education					
Library Services					
60000	Library	2,624,893	2,597,626	2,672,415	2,733,431
	Total Library Services	*2,624,893*	*2,597,626*	*2,672,415*	*2,733,431*
Agricultural Education					
61000	Cooperative Extension	284,241	296,964	288,228	312,882
	Total Agricultural Education	*284,241*	*296,964*	*288,228*	*312,882*
	Total Education	**2,909,134**	**2,894,590**	**2,960,643**	**3,046,313**
Recreation and Cultural Services					
Recreation Facilities					
70000	DPW - Recreation Division	257,591	257,583	261,209	261,209
70100	DPW - Special Recreation Division	68,100	46,169	10,000	10,000
70200	DPW - Parks Division	1,998,248	2,223,911	1,676,548	1,747,990
	Total Recreation Facilities	*2,323,939*	*2,527,663*	*1,947,757*	*2,019,199*
	Total Recreation and Cultural Services	**2,323,939**	**2,527,663**	**1,947,757**	**2,019,199**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Financing Uses by Function, Activity and Budget Unit Gvoernmental Funds Fiscal Year 2011-12	County Budget Form Schedule 8 Final

Function, Activity and Budget Unit		2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted By The Board Of Supervisors
1		2	3	4	5
Debt Service					
Long Term Debt Service					
70800	Debt Service - Juvenile Hall	994,063	991,106	997,744	997,744
70900	Debt Service - Energy Retrofit	195,509	195,509	195,560	195,560
	Total Long Term Debt Service	*1,189,572*	*1,186,615*	*1,193,304*	*1,193,304*
Interest on Notes and Warrants					
71000	Interest on TRANS and Other Notes	65,588	59,697	80,000	80,000
	Total Interest on Notes and Warrants	*65,588*	*59,697*	*80,000*	*80,000*
Long Term Debt Service					
71300	Debt Service - Justice Facility	665,481	668,394	664,232	664,232
71500	Debt Service - Dairy Loan Program	1,077,768	1,044,517	1,055,769	1,055,769
71900	Debt Service - Pension Obligation Bonds	6,580,870	6,915,908	7,262,385	7,262,385
	Total Long Term Debt Service	*8,324,119*	*8,628,819*	*8,982,386*	*8,982,386*
	Total Debt Service	**9,579,279**	**9,875,131**	**10,255,690**	**10,255,690**
	Grand Total Financing Uses by Function	**396,999,815**	**382,861,242**	**393,676,361**	**425,156,954**

DEPARTMENTAL BUDGETS

GENERAL FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
OTHER REVENUE	281	14,333	12,000	12,000
TOTAL REVENUES	281	14,333	12,000	12,000
SALARIES & EMPLOYEE BENEFITS	1,339,318	1,270,122	1,311,277	1,311,277
SERVICES & SUPPLIES	536,310	402,137	198,091	198,091
OTHER CHARGES	-175	-169	0	0
INTRAFUND & INTERFUND TRANSFERS	-76,975	-63,566	-64,806	-64,806
CAPITAL ASSETS	43,610	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,842,088	1,608,524	1,444,562	1,444,562
NET COST	-1,841,807	-1,594,191	-1,432,562	-1,432,562

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

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.

EXECUTIVE'S COMMENT

Technology has played a key role in the Board's Operations. 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; For 2011, AB 1921-Political Reform Act of 1974, Merced County participated in a pilot program for e-filing Statements of Economic Interests (Form 700s), and also implemented an automated Board, Committees and Commissions (BCC) Program. Based on Board direction for FY 2007/08 and FY 2008/09, appropriation has been anticipated for Community Specific Plans, and future infrastructure expansion.

REVENUE

This category is increased based on the implementation of a processing fee for the application for a changed assessment.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Board of Supervisors	5	5	5	5
Chief Deputy Board Clerk	1	1	1	1
Deputy Board Clerk I/II	4	4	2	2
Administrative Assistant (At-Will)	3	3	0	0
Office Assistant I/II	0	0	1	1
TOTAL FULL-TIME & VS	13	13	9	9
Extra Help				
EH Deputy Board Clerk I/II	1.00	1.00	1.00	1.00
EH Student Intern	0.45	0.45	1.50	1.50
TOTAL FTE	1.45	1.45	2.50	2.50
TOTAL BUDGETED/APPROVED	14.45	14.45	11.50	11.50

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.

On August 24, 2010 (final budget) the Board of Supervisors approved to hold one (1) Deputy Board Clerk II (Position #9) vacant for half of the fiscal year due to budget constraints**.**

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

For FY2011/12 Proposed Budget the department requests to delete three (3) vacant Administrative Assistant (At-Will)

SALARIES AND EMPLOYEE BENEFITS(Continued)

positions (Position #12, 13, and 14) to be replaced with extra help appropriation due to fiscal constraints. The department also requests to delete two (2) vacant Deputy Board Clerk I/II (Position #2 and 9) and add one (1) Office Assistant I/II also due to fiscal constraints.

SERVICES AND SUPPLIES

This category was decreased overall based on a reduction in Professional and Special Services-Data Processing reflecting revised IS estimates, Special Department Expense-Other, Special Department Expense-Software, Office Expense-General, and Transportation and Travel, due to fiscal constraints. This category increased overall in Special Department Expense-Software and Professional and Special Services based on departmental estimates.

Services and Supplies account also reflects an appropriation for use of the new module for the Megabytes Property Tax System that will help to automate some of the assessment appeals processes and improve efficiencies.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This account was adjusted for the deletion of the At Will Administrative Assistant position.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
CHARGES FOR CURRENT SERVICES	0	38,092	75,208	75,208
TOTAL REVENUES	0	38,092	75,208	75,208
SALARIES & EMPLOYEE BENEFITS	1,851,058	1,612,510	1,672,101	1,728,660
SERVICES & SUPPLIES	325,512	324,687	352,566	352,592
OTHER CHARGES	-151	-135	0	0
INTRAFUND & INTERFUND TRANSFERS	6,230	4,542	-9,950	-9,950
CAPITAL ASSETS	9,930	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,192,579	1,941,604	2,014,717	2,071,302
NET COST	-2,192,579	-1,903,512	-1,939,509	-1,996,094

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

COUNTY EXECUTIVE OFFICE

BUDGET UNIT 10100

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

REVENUE

The category of Personnel Services is increased to offset direct service costs based on projected staff time.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
County Executive Officer	1	1	1	1
Assistant County Executive Officer	1	1	1	1
Deputy County Executive-Budget	1	1	1	1
Director of Governmental Affairs	1	0	0	0
Management Analyst I/II/III	4	4	3	3
Special Projects-Grant Writer	1	1	1	1
Executive Secretary-Confidential	1	1	1	1
Administrative Support Aide-Confidential	1	1	0	0
Secretary III-Confidential	1	1	1	1
TOTAL FULL-TIME & VS	12	11	9	9
TOTAL BUDGETED/APPROVED	12.00	11.00	9.00	9.00

For FY2009/10 the Board of Supervisors approved the department requests to delete one (1) Management Analyst I/II/III (Position #18).

For FY2010/11 the Board of Supervisors approved the department requests to delete one (1) vacant Director of Governmental Affairs position (Position #21) due to fiscal constraints.

On August 24, 2010 (final budget) the Board of Supervisors approved to hold one (1) Management Analyst III (Position #10) vacant for half of the fiscal year due to budget constraints.

On February 15, 2011 the Board of Supervisors approved the deletion of one (1) vacant Administrative Support Aide-Confidential (Position #11) and one (1) vacant Management Analyst I/II/III (Position #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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

On August 23, 2011 (Final Budget) the Board of Supervisors approved an adjustment in the salary and employee benefits accounts based on employee payouts.

SERVICES AND SUPPLIES

This category decreased due to Special Department Expense-Other, Special Department Expense-Software, Professional and Special Services, and Transportation and Travel-Out of State, based on usage and due to fiscal constraints.

SERVICES AND SUPPLIES (Continued)

On August 23, 2011 (Final Budget) this category was increased in Special Department Expense-Other to cover anticipated expense.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
Intrafund Transfers Out was adjusted based on departmental estimate.

CAPITAL ASSETS
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*
$56,559	***$26***				***$56,585***	***$0***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
CHARGES FOR CURRENT SERVICES	26,590	27,390	27,390	27,390
TOTAL REVENUES	26,590	27,390	27,390	27,390
SERVICES & SUPPLIES	124,389	117,440	137,500	137,500
INTRAFUND & INTERFUND TRANSFERS	-4,800	-14,000	-14,000	-14,000
TOTAL EXPENDITURES/APPROPRIATIONS	119,589	103,440	123,500	123,500
NET COST	-92,999	-76,050	-96,110	-96,110

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

SPECIAL AUDITING

BUDGET UNIT 10200

This budget unit is administered through the County Auditor's Office and 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.

REVENUE

This category was lower overall based on anticipated Interfund Revenue.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category was budgeted at the FY 2010/11 amount.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Interfund Transfers is adjusted to reflect Transfers In projected this year.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	7,393	5,159	8,700	8,700
TOTAL EXPENDITURES/APPROPRIATIONS	7,393	5,159	8,700	8,700
NET COST	-7,393	-5,159	-8,700	-8,700

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

BOARD OF EQUALIZATION

BUDGET UNIT 10400

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

The Chief Deputy Board Clerk acts as Clerk of the Assessment Appeals Board, 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.

REVENUE

None.

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 decreased due to Professional and Special Services-Equalization Board Fee based on departmental estimate.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
TAXES	52,623,879	55,624,875	54,470,409	54,470,409
LICENSES AND PERMITS	1,488,189	1,499,224	1,450,000	1,450,000
FINES FORFEITS AND PENALTIES	136,542	5,170,117	1,652,500	1,652,500
USE OF MONEY AND PROPERTY	1,834,670	1,332,371	901,043	901,043
AID FROM OTHER GOVT AGENCIES	1,186,263	1,319,487	1,221,231	1,221,231
CHARGES FOR CURRENT SERVICES	1,626,783	2,713,807	2,077,503	2,077,503
OTHER REVENUE	4,667,421	479,147	19,400	19,400
TOTAL REVENUES	63,563,747	68,139,028	61,792,086	61,792,086
SALARIES & EMPLOYEE BENEFITS	2,428,234	2,500,681	2,822,570	2,822,570
SERVICES & SUPPLIES	819,959	722,356	905,065	887,865
CAPITAL ASSETS	0	0	0	7,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,248,193	3,223,037	3,727,635	3,717,435
NET COST	60,315,554	64,915,991	58,064,451	58,074,651

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

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.

REVENUE

Countywide Revenue is decreased overall based on a reduction in Interest associated with operating cash flow; Cost Allocation is adjusted based on current data, and Property Taxes – Current Secured.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Auditor/Controller/Recorder/Clerk	1	1	1	1
Asst. Auditor/Controller/Recorder/Clerk	1	1	1	1
Chief Deputy Auditor/Controller	1	1	1	1
Supervising Auditor	1	1	1	1
Supervising Accountant	2	2	2	2
Auditor I/II/III	1	1	1	1
Accountant I/II/III	5	5	5	5
Staff Services Analyst I/II	1	1	1	1
Supervising Accounting Technician	4	3	3	3
Accounting Technician	2	3	2	2
Payroll Technician–Confidential	1	1	1	1
Secretary III	1	1	1	1
Account Clerk III	1	1	1	1
Account Clerk I/II	0	1	1	1
TOTAL FULL-TIME & VS	22	23	22	22

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
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	22.48	23.48	22.48	22.48

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.

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).

On April 13, 2010, the Board of Supervisors approved the department's request to change one (1) Supervising Accounting Technician (Position #21) to one (1) Accounting Technician, and add one (1) Account Clerk I/II (Position #31).

On February 15, 2011 the Board of Supervisors deleted one (1) vacant Accounting Technician (Position #21) in preparation of upcoming countywide revenue shortfall.

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

SERVICES AND SUPPLIES

This category decreased overall due to a decrease in Communications Internal Services, also Professional and Special Services - Data Processing costs were decreased based on estimates.

This category decreased overall due to decreases in Office Expense – Postage, Office Expense – General and Office Expense – Computers based on departmental estimates. Transportation and Travel – Out of State was eliminated based on fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
82040 Photocopier	***$0***	***$0***	***$7,000***
TOTAL	***$0***	***$0***	***$7,000***

At final budget on August 23rd appropriation was established for a Photocopier that is unrepairable.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
CHARGES FOR CURRENT SERVICES	2,627,814	2,062,889	1,802,497	1,802,497
OTHER REVENUE	159	0	0	0
TOTAL REVENUES	2,627,973	2,062,889	1,802,497	1,802,497
SALARIES & EMPLOYEE BENEFITS	1,546,301	1,687,049	1,445,614	1,445,614
SERVICES & SUPPLIES	419,134	313,499	524,893	524,893
OTHER CHARGES	-45	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-91,745	-104,105	-108,396	-108,396
CAPITAL ASSETS	2,747	0	44,000	44,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,876,392	1,896,443	1,906,111	1,906,111
NET COST	751,581	166,446	-103,614	-103,614

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

REVENUE AND REIMBURSEMENT

BUDGET UNIT 11100

Revenue and Reimbursement is a division of the Treasurer – Tax Collector'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 2010/11 to meet the department's changing needs.

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.

In FY 2009/10 Revenue and Reimbursement developed an interactive website and implemented an IVR / Internet payment system to provide debtors more payment options and the ability to make payments 24/7.

In Fiscal Year 2011/12, it is anticipated that reductions in staffing will slow overall collections activity, with the largest impact to the Courts. The workload may be spread to remaining staff, and the addition of an automated dialing system is expected to increase the efficiency of collections, thereby partially mitigating the loss of staff.

REVENUE

For Fiscal Year 2011/12, this category was decreased due to reductions in State Courts contracts.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Revenue & Reimbursement Officer	1	1	0	0
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	4	4
Collection Agent I/II/III	8	9	8	8
Legal Clerk I/II	1	0	0	0
TOTAL FULL TIME & VS	19	19	15	15
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	20.00	20.00	16.00	16.00

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)
On June 16, 2009 the department changed one (1) Legal Clerk I/II to one (1) Collection Agent I/II/III (Position # 9) which will be 100% revenue supported.

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.

The salary 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 2011/12 Proposed Budget the department requests to delete one (1) filled revenue and Reimbursement Officer (Position #1), one (1) filled Collection Clerk I/II/III (Position #22), and one (1) vacant Collection Agent I/II/III (Position #9) due to estimated reductions in revenue.

The CEO further recommends the deletion of one (1) filled Collection Clerk I/II/III (Position #8) due to a loss in contract revenue from the Superior Courts.

SERVICES AND SUPPLIES
For Fiscal Year 2011/12, this category was reduced overall due to county-wide fiscal constraints.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
In Fiscal Year 2011/12, this category was decreased.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
82018 CUBS Auto Dialing Module	$44,000	$44,000	$44,000
TOTAL	$44,000	$44,000	$44,000

The CUBS Auto Dialing Module is requested to improve collection process and increase staff time efficiencies.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
CHARGES FOR CURRENT SERVICES	1,124,829	1,164,748	886,000	886,000
OTHER REVENUE	20,875	24,668	58,000	58,000
TOTAL REVENUES	1,145,704	1,189,416	944,000	944,000
SALARIES & EMPLOYEE BENEFITS	3,297,918	3,225,831	3,141,158	3,141,158
SERVICES & SUPPLIES	406,619	528,850	465,780	465,780
CAPITAL ASSETS	0	0	40,000	40,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,704,537	3,754,681	3,646,938	3,646,938
NET COST	-2,558,833	-2,565,265	-2,702,938	-2,702,938

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

ASSESSOR

BUDGET UNIT 11200

The Assessor's primary responsibility is to value taxable property. The Assessor locates all taxable property in Merced County, identifies the owners and describes the property. Values for all taxable property are determined and all legal exemptions and exclusions are applied. 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 of the roll is in accordance with the California Constitution and the State Revenue and Taxation Code. The annual 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. Taxpayers and the public are permitted access to assessment roll information as allowed by law

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 include administration of the church, religious, welfare, homeowner and veteran exemptions, reviewing all claims for the various exemptions, notifying claimants of ineligible property, and conducting audits and verifications of the organizations' books, records, financial statements and operations. More than 250 applications are filed and reviewed 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 2010-2011, in addition to valuations of properties due to change of ownership or new construction, in excess of 60,000 property assessments were reviewed and approximately 43,000 were reduced. As the market continues to deteriorate, the number of Prop 8 valuations 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. For the preparation of the 2011-2012 assessment roll, multi-residential, commercial and agricultural properties, in addition to the residential properties enumerated above, will require valuation reviews. These reviews are necessary to make a reasonable determination that enrolled assessed value is in accordance with current laws and statutes. Assessment appeals continue to put a strain on workload due to staffing and workload constraints.

REVENUE

This category increased overall for Tax Admin Fees-Cities/Districts based on department estimate, Other Revenue to support maintenance of Software and Other Sales based on departmental estimate. This category decreased overall for Tax Admin Fees-Supplemental Taxes and Other Revenue based on departmental estimate.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Assessor/Recorder	1	1	1	1
Assistant Assessor/Recorder	1	1	1	1
Chief of Mapping & Title Services	1	1	0	0
Chief Auditor/Appraiser	1	1	1	1
Chief Appraiser	1	1	1	1
Auditor Appraiser I/II/III	4	4	4	4
Supervising Appraiser	2	2	0	0
Supervising Auditor/Appraiser	1	1	1	1
Appraiser I/II/III	8	7	7	6

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Senior Appraiser	0	0	0	1
Assistant Title Technician	2	1	1	1
Title Technician	1	1	1	1
Cadastral Drafting Technician I/II	1	1	1	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	6	5	4	4
TOTAL FULL-TIME & VS	34	31	27	27
Extra Help				
EH Appraiser I/II/III	0.50	0.50	0.50	0.50
EH Assessment Clerk III	0.10	0.10	0.00	0.00
TOTAL FTE	0.60	0.60	0.50	0.50
TOTAL BUDGETED/APPROVED	34.60	31.60	27.50	27.50

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.

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.

On August 24, 2010 (Final Budget) the Board of Supervisors approved the deletion of one (1) filled Appraiser II (Position #7), one (1) vacant Assessment Clerk II (Position #31) and one (1) vacant Assistant Title Technician (Position#35) due to fiscal constraints.

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

For FY 2011/12 Proposed Budget the County Executive Officer in coordination with the department recommends the deletion of two (2) filled Supervising Appraisers (Position #22 and 54), one (1) vacant Assessment Clerk I/II (Position # 37), and one (1) vacant Chief of Mapping and Title Services (Position #43) in order to facilitate the CEO's recommendation to reduce the departmental budget by twenty percent. The department intends to return to the Board to request to restore the deleted positions in order to meet workload demands that will increase as economy recovers.

Reduced staffing levels will impact several areas of operations within the department including valuations, appeals, and mapping/titles, as well staff training and customer service. Overall, these reductions may inhibit the department's ability to respond promptly to changes within the housing market as they occur.

SALARIES AND EMPLOYEE BENEFITS (Continued)

On July 26, 2011, the Board of Supervisors changed one (1) vacant Appraiser I/II/III (Position #13) to Senior Appraiser to meet demanding workload issues involving appeals and high value, complex property appraisals.

SERVICES AND SUPPLIES

This category is increased overall for General Liability Insurance based on current and projected countywide claims, and for Transportation and Travel-In State Overnight. This category decreased overall in Office-Expense-Postage, Professional and Special Services-Data Processing, and Transportation and Travel based on departmental estimate.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
88067	Office Furniture	$24,500	$24,500	$24,500
88071	Copier	7,500	7,500	7,500
89048	Copier Printer	8,000	8,000	8,000
Total		$40,000	$40,000	$40,000

The copier/printer will replace the main printer that is no longer cost effective.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
TAXES	339,082	313,403	328,115	328,115
FINES FORFEITS AND PENALTIES	5,029	3,620	0	0
CHARGES FOR CURRENT SERVICES	573,570	404,306	483,020	483,020
OTHER REVENUE	337,327	24,402	24,000	24,000
TOTAL REVENUES	1,255,008	745,731	835,135	835,135
SALARIES & EMPLOYEE BENEFITS	431,425	414,568	446,892	446,892
SERVICES & SUPPLIES	228,361	234,197	310,168	310,168
CAPITAL ASSETS	3,976	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	663,762	648,765	757,060	757,060
NET COST	591,246	96,966	78,075	78,075

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

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.

REVENUE

This category has decreased overall from the prior year based on estimates Delinquent Cost Revenue, Tax Admin Fees-Supplemental Taxes, and Redemption fees based on market conditions. Increases in estimates are related to Tax Admin Fees- Cities/Districts and Auction Fee Reimbursement.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Tax Collector Clerk I/II	5	4	4	4
Tax Collector Clerk III	1	1	1	1
TOTAL FULL-TIME & VS	6	5	5	5
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	6.60	6.60	6.60

In FY 2007/08 one (1) Tax Collector Clerk III (Position #8) was added to handle the increase in complex tax collection issues.

On August 24, 2010 (Final Budget) the department requested to delete one (1) filled Tax Collector Clerk I/II (Position #3).

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

SERVICES AND SUPPLIES

This category has increased overall in Professional and Special Services and Publications and Legal Notices. Other categories such as Professional and Special Services – Data Processing, Office Expense-General, and Publications and Legal Notices were decreased overall.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	0	456	0	0
CHARGES FOR CURRENT SERVICES	505,826	784,648	1,119,301	1,119,301
OTHER REVENUE	103,621	118,481	0	0
TOTAL REVENUES	609,447	903,585	1,119,301	1,119,301
SALARIES & EMPLOYEE BENEFITS	722,125	732,027	756,364	756,364
SERVICES & SUPPLIES	184,680	185,568	579,928	579,928
OTHER CHARGES	-180	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	0	-5,500	-5,500
CAPITAL ASSETS	0	0	11,000	11,000
TOTAL EXPENDITURES/APPROPRIATIONS	906,625	917,595	1,341,792	1,341,792
NET COST	-297,178	-14,010	-222,491	-222,491

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

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.

REVENUE

Estimates have increased from the prior year for Treasury and Investment Costs revenue.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 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
Accounting Technician	1	1	1	1
Accountant I/II	1	1	1	1
TOTAL FULL-TIME & VS	5	5	5	5
TOTAL BUDGETED/APPROVED	5.00	5.00	5.00	5.00

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)

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one filled (1) Fiscal Manager (Position #8).

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

SERVICES AND SUPPLIES

This category was increased from the prior year for Professional and Special Services – Other Professional Fees and Professional and Special Services – Security.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
82027	Secure Drop Box	$3,177	$3,177	$3,177
82028	Security Cameras	2,325	2,325	2,325
82029	Bike Rack Relocation	5,498	5,498	5,498
TOTAL		$11,000	$11,000	$11,000

The Drop Box, Security Cameras, and Bike Rack are requested to secure receipts, protect staff and assets.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	33,196	34,135	34,520	34,520
CHARGES FOR CURRENT SERVICES	319,126	311,685	124,340	124,340
OTHER REVENUE	213,270	209,245	262,468	262,468
TOTAL REVENUES	565,592	555,065	421,328	421,328
SALARIES & EMPLOYEE BENEFITS	1,402,164	1,533,225	1,495,247	1,495,247
SERVICES & SUPPLIES	1,546,998	1,479,736	1,543,942	1,543,942
INTRAFUND & INTERFUND TRANSFERS	-1,359,131	-1,311,640	-1,923,791	-1,923,791
TOTAL EXPENDITURES/APPROPRIATIONS	1,590,031	1,701,321	1,115,398	1,115,398
NET COST	-1,024,439	-1,146,256	-694,070	-694,070

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.

REVENUE

Revenues are decreased in Other Revenue and Other Sales, based on projected charges and rates.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Assistant Director–Administrative Services - Support Services	0	0	0	0
Purchasing Manager	1	1	1	1
Procurement Specialist I/II	2	2	2	2
Accounting Technician	1	1	0	0
Office Assistant III	1	1	1	1
Office Assistant I/II	1	1	1	1
Supervising Janitor	1	1	0	0
Lead Janitor	1	1	1	1
Janitor	17	16	16	16
TOTAL FULL-TIME & VS	25	24	22	22
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	24.00	22.00	22.00

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 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)

On August 24 2010 the Board of Supervisors approved the department's request to delete one (1) vacant Janitor (Position #16) due to budget constraints.

SALARIES AND EMPLOYEE BENEFITS (Continued)
On February 15, 2011 the Board of Supervisors approved the transfer one (1) Accounting Technician (Position #7) to budget unit 75601 effective June 20, 2011 in preparation of upcoming countywide revenue shortfall.
For FY 2011/12 the department requests to delete one (1) filled Supervising Janitor (Position #29)

The salary 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
This category is decreased overall based on adjusted rates in Professional and Special Services – Data Processing, Supplies Re-issued and Household Expense.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
Intrafund Transfers In is adjusted to reflect charges to county departments for services by the department.

CAPITAL ASSETS
None

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - COUNSEL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
CHARGES FOR CURRENT SERVICES	434,786	488,057	494,024	494,024
OTHER REVENUE	590	981	0	0
TOTAL REVENUES	435,376	489,038	494,024	494,024
SALARIES & EMPLOYEE BENEFITS	2,341,142	2,444,626	2,577,044	2,577,044
SERVICES & SUPPLIES	287,842	331,919	241,485	241,485
INTRAFUND & INTERFUND TRANSFERS	-449,264	-481,383	-542,993	-542,993
TOTAL EXPENDITURES/APPROPRIATIONS	2,179,720	2,295,162	2,275,536	2,275,536
NET COST	-1,744,344	-1,806,124	-1,781,512	-1,781,512

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.

REVENUE

Revenue was increased overall based on charges for Legal Services, Legal Services – Ioalta Earned, and Personnel Services.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
County Counsel	1	1	1	1
Assistant County Counsel	1	1	1	1
Chief Civil Litigator	1	1	1	1
Chief Deputy County Counsel	0	1	1	1
Senior Deputy County Counsel	1	1	1	0
Deputy County Counsel I/II/III/IV	5	4	4	5
County Office Supervisor	1	1	1	1
Legal Secretary–Confidential	1	1	1	1
Legal Assistant–Confidential	2	2	2	2
TOTAL FULL-TIME & VS	13	13	13	13
Extra Help				
EH Office Assistant 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.

On March 30th, 2010 the Board of supervisors approved the addition of one (1) Chief Deputy County Counsel (Position #21). These costs were partially offset with the elimination of HIPAA and FIRST 5 differentials. One (1) vacant Deputy County Counsel I/II/III/IV be deleted effective July 1, 2010 due to the departmental restructure.

The salary 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 July 26, 2011 the Board of Supervisors approved the change of one (1) Senior Deputy County Counsel (Position #1) to one (1) Deputy County Counsel I/II/III/IV effective September 12, 2011 in order to achieve a cost savings.

SERVICES AND SUPPLIES

This category was decreased overall based on reductions in Professional and Special Services – Legal Services, Professional and Special Services – Data Processing and Transportation and Travel – Out of State.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
Intrafund Transfers In and Intrafund Transfers Out is adjusted to reflect overhead costs associated with HSA and Risk Management agreements.

CAPITAL ASSETS
None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PERSONNEL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
CHARGES FOR CURRENT SERVICES	135	230	60	60
OTHER REVENUE	7,699	10,297	13,100	13,100
TOTAL REVENUES	7,834	10,527	13,160	13,160
SALARIES & EMPLOYEE BENEFITS	1,221,012	1,247,792	1,187,129	1,187,129
SERVICES & SUPPLIES	329,152	374,630	434,936	494,936
INTRAFUND & INTERFUND TRANSFERS	-35,935	-46,689	-65,600	-65,600
TOTAL EXPENDITURES/APPROPRIATIONS	1,514,229	1,575,733	1,556,465	1,616,465
NET COST	-1,506,395	-1,565,206	-1,543,305	-1,603,305

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 2010/11, Human Resources continued the utilization of technology to expedite and streamline the recruitment process and allied functions. At the time of Proposed Budget, negotiations with select bargaining units are ongoing.

REVENUE

This category decreased due to less anticipated revenue for services provided to department and employees.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Director of Human Resources	1	1	1	1
Human Resources Manager	1	1	1	1
Human Resources Analyst I/II/III	3	4	3	3
Legal Research & Compliance Specialist	0	0	0	0
Personnel Technician I/II	1	1	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	0	0
Office Assistant I/II-Confidential	1	1	1	1
TOTAL FULL-TIME & VS	11	12	9	9
Extra Help				
EH Office Assistant I/II	0.00	0.00	0.00	0.00
EH Student Intern	0.50	0.50	0.50	0.50
TOTAL FTE	0.50	0.50	0.50	0.50
TOTAL BUDGETED/APPROVED	11.50	12.50	9.50	9.50

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

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).

On February 9, 2010 the Board of Supervisors approved the addition on one (1) Human Resources Analyst I/II/III (Position #22) in conjunction with MOU with Mental Health for services.

On February 15, 2011 the Board of Supervisors approved the deletion of one (1) vacant Support Services Assistant - Confidential (Position #2) in preparation of upcoming countywide revenue shortfall.

The salary 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 FY2011/12 the department requests to delete one (1) filled Support Services Assistant - Confidential (Position #14) due to fiscal constraints and one (1) vacant Human Resources Analyst I/II/III (Position #22) that is no longer funded by County Mental Health. The loss in positions and staffing will impact the ability of the department to continue providing the current level of service.

SERVICES AND SUPPLIES
This category decreased overall in Professional and Special Services – Contract Agreements, Professional and Special Services – Medical Services, and in Publications and Legal Notices.

At Final Budget Professional and Special Services was increased for higher complaint investigation costs.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
Intrafund Transfers In, Intrafund Transfers-Finger PR/DRUG and Intrafund Transfers Out have been adjusted based on the departmental estimate.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

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

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PERSONNEL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	95,357	49,257	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	95,357	49,257	0	0
NET COST	-95,357	-49,257	0	0

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

EMPLOYEE DEVELOPMENT

BUDGET 13100

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

EXECUTIVE COMMENT

This budget unit has been unfunded and the duties have been integrated with those of the Human Resources department.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
EEO Diversity Director	0	0	0	0
Secretary I/II-Confidential	0	0	0	0
TOTAL FULL-TIME & VS	0	0	0	0
TOTAL BUDGETED/APPROVED	0.00	0.00	0.00	0.00

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

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - ELECTIONS

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	15,437	125,171	38,000	38,000
CHARGES FOR CURRENT SERVICES	4,574	4,798	7,000	7,000
TOTAL REVENUES	20,011	129,969	45,000	45,000
SALARIES & EMPLOYEE BENEFITS	376,736	415,907	527,094	527,094
SERVICES & SUPPLIES	147,456	213,001	234,884	234,884
CAPITAL ASSETS	3,976	92,212	0	10,000
TOTAL EXPENDITURES/APPROPRIATIONS	528,168	721,120	761,978	771,978
NET COST	-508,157	-591,151	-716,978	-726,978

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

REGISTRAR OF VOTERS

BUDGET UNIT 14000

On August 19, 2008 the Board of Supervisors approved reorganizing the management oversight of the Registrar of Voter function from the Auditor-Controller's office to the Treasurer – Tax Collector's office, effective January 5, 2009.

The Treasurer -Tax Collector - 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.

REVENUE

Revenue was reduced in State Other compared to the prior year based on the completed implementation of the VoteCAL information system.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Deputy Registrar of Voters	0	0	0	0
Assistant Registrar of Voters	1	1	1	1
County Clerk/Registrar of Voters I/II	0	4	4	4
Election Clerk I/II/III	4	0	0	0
Support Services Analyst I/II	0	0	1	1
TOTAL FULL-TIME & V/S	5	5	6	6
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	5.30	6.30	6.30

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

For FY 2008/2009 the department requests to add one (1) Assistant Registrar of Voters. This position was approved on June 17th, 2008 (proposed budget) effective for FY 2008/2009.

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.

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Deputy Registrar of Voter (Position #14).

On April 13, 2010 The Board of Supervisors approved changing the Election Clerk I/II/III classification to County Clerk/Registrar of Voter I/II.

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

For FY2011/12 the department requests to transfer one (1) Support Service Analyst I/II (Position #2) from BU14200.

SERVICES AND SUPPLIES
This category decreased overall in Special Department Expense – Software, Transportation and Travel – In State Overnight and Special and Special Services. Professional and Special Services – Data Processing was increased related to level of required support.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
82042 Fish & Game Module	***$0***	***$0***	***$10,000***
TOTAL	***$0***	***$0***	***$10,000***

At final budget on August 23rd appropriation was established for a Fish and Game Module to provide support.

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*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - ELECTIONS

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	300,085	119,954	80,050	80,050
CHARGES FOR CURRENT SERVICES	462,010	352,638	70,000	70,000
OTHER REVENUE	595	667	0	0
TOTAL REVENUES	762,690	473,259	150,050	150,050
SALARIES & EMPLOYEE BENEFITS	113,512	138,105	161,729	161,729
SERVICES & SUPPLIES	606,666	561,822	717,139	717,139
INTRAFUND & INTERFUND TRANSFERS	0	0	2,750	2,750
CAPITAL ASSETS	15,647	42,518	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	735,825	742,445	881,618	881,618
NET COST	26,865	-269,186	-731,568	-731,568

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

ELECTIONS

Budget Unit 14200

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.

The Treasurer – Tax Collector -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.

REVENUE

Revenue is estimated greater overall for State Mandated Costs compared to the prior year. Elections Services revenue was decreased based on current assumptions.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Support Services Analyst I/II	0	1	0	0
TOTAL FULL-TIME & VS	0	1	0	0
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	4.13	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.

On August 24, 2010 (Final Budget) the Board of Supervisors approved the department's request to add one (1) Support Services Analyst I/II (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.

For FY2011/12 the department requests to transfer one (1) Support Service Analyst I/II (Position #2) to BU14000.

SERVICES AND SUPPLIES

This category was increased overall from the prior year for Maintenance Equipment, Special Department Expense – Board Fees and Special Department Expense – Election Expense. Communications – Internal Services, Utilities, and Professional and Special Services were reduced based on departmental estimates.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
Intrafund Transfers Out was budgeted on departmental estimates.

CAPITAL ASSETS
None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROPERTY MANAGEMENT

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	352,009	288,244	352,717	352,717
CHARGES FOR CURRENT SERVICES	100,465	91,004	88,362	88,362
OTHER REVENUE	463	212,870	0	0
TOTAL REVENUES	452,937	592,118	441,079	441,079
SALARIES & EMPLOYEE BENEFITS	1,250,430	1,365,194	1,425,392	1,425,392
SERVICES & SUPPLIES	3,312,394	3,224,866	3,507,947	3,507,947
INTRAFUND & INTERFUND TRANSFERS	-2,612,909	-2,376,140	-2,585,279	-2,585,279
CAPITAL ASSETS	5,269	30,206	3,800	3,800
TOTAL EXPENDITURES/APPROPRIATIONS	1,955,184	2,244,126	2,351,860	2,351,860
NET COST	-1,502,247	-1,652,008	-1,910,781	-1,910,781

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.

REVENUE
This category is decreased in Personnel Services based on actual received for FY 2010/2011and projected revenues for FY 2011/2012.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 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
TOTAL FULL-TIME & VS	14	14	14	14
TOTAL BUDGETED/APPROVED	14.00	14.00	14.00	14.00

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.

SERVICES AND SUPPLIES
This category is decreased overall based on projected savings in Utilities from the Solar Photovoltaic and Energy Retrofit projects. Professional and Special Services – Administrative Service charges and Maintenance Structures Improvements and Grounds – Mechanical are decreased to meet target reductions. Professional and Special Services – Data Processing are reduced based on adjusted rates for FY 2011/2012.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
Intrafund Transfers In is adjusted to reflect programmed workload in servicing county buildings.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
82016 Uninterruptable Power Supply	$3,800	$3,800	$3,800
TOTAL	$3,800	$3,800	$3,800

The Uninterruptable Power Supply is requested to replace equipment that is no longer cost effective to repair.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROPERTY MANAGEMENT

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	144	0	0	0
TOTAL REVENUES	144	0	0	0
SALARIES & EMPLOYEE BENEFITS	59,103	92,186	139,900	139,900
SERVICES & SUPPLIES	1,447	3,836	7,000	7,000
OTHER CHARGES	0	60	100	100
TOTAL EXPENDITURES/APPROPRIATIONS	60,550	96,082	147,000	147,000
NET COST	-60,406	-96,082	-147,000	-147,000

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

TAXES, BENEFITS, AND ASSESSMENTS

BUDGET UNIT 16200

This budget unit is administered by the County Auditor and is established to account for 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.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

This category increased due to additional retirees qualifying.

SERVICES AND SUPPLIES

This category increased based on Professional and Special Services. Office Expense – General and Professional and Special Services – Actuarial Services were decreased from the prior year amount.

CAPITAL ASSETS

None.

OTHER CHARGES

This category was increased based on estimates for Social Security Admin Costs.

INTRAFUND AND INTERFUND TRANSFERS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	5,618	1,556	0	0
TOTAL REVENUES	5,618	1,556	0	0
INTRAFUND & INTERFUND TRANSFERS	0	424,322	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	0	424,322	0	0
NET COST	5,618	-422,766	0	0

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

CAPITAL PROJECTS – COURTS BUILDING RESTORATION

BUDGET UNIT 16900

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

REVENUE

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	148,500	0	0	419,485
OTHER REVENUE	7,123,373	9,291,295	0	8,541,438
TOTAL REVENUES	7,271,873	9,291,295	0	8,960,923
SERVICES & SUPPLIES	71,343	74,997	0	0
INTRAFUND & INTERFUND TRANSFERS	-21,483	48,759	0	0
CAPITAL ASSETS	8,941,563	10,728,789	2,065,000	11,087,923
TOTAL EXPENDITURES/APPROPRIATIONS	8,991,423	10,852,545	2,065,000	11,087,923
NET COST	-1,719,550	-1,561,250	-2,065,000	-2,127,000

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

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.

REVENUE

Federal Other and Operating Transfers In – Tobacco Securitization were re-established to support the capital projects being re-budgeted in fiscal year 11/12.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
83600	Structures and Improvements	$350,000	$350,000	$350,000
83642	***Merced Legion Floor***	***0***	***0***	***20,000***
87011	Martin Luther King Cleanup	151,000	151,000	151,000
87012	***Hospital Facility Reuse Study***	***0***	***0***	***4,925,769***
87028	***Spring Fair Tank Removal***	***0***	***0***	***22,000***
87064	***Solar Photovoltaic System***	***0***	***0***	***1,633,652***
87071	***DA Tenant Improvement Project***	***0***	***0***	***1,982,017***
87078	***ARRA-EECBG Lighting Retrofit***	***0***	***0***	***419,485***
87083	Los Banos Property Purchase	1,500,000	1,500,000	1,500,000
87091	Hydraulic Elevator Plunger	55,000	55,000	55,000
87092	Ramp Replacement	9,000	9,000	9,000
87912	***Community and Veterans Halls***	***0***	***0***	***20,000***
TOTAL		$2,065,000	$2,065,000	***$11,087,923***

Structures and Improvements have been programmed for emergency projects not listed in FY 2011/12. The Los Banos Property Purchase is requested for county share of land acquisition to support new court facility and other countywide services provided for the west side of Merced County. Appropriations are established for cleanup of DPW site located on Martin Luther King Way,the Hydraulic Elevator Plunger is established to replace a part that is failing, and the Ramp Replacement is being requested to replace ramp that is a safety hazard for public use.

At final budget appropriation was approved to refinish floor at the Merced Legion. Hospital Facility Reuse Study, Solar Photovoltaic System, DA Tenant Improvement, and ARRA-EECBG Lighting Retrofit projects prior year funds were unencumbered and is re-budgeted for FY 2011/12, Spring Fair Tank Removal is approved for well testing, sampling and reporting, and Community and Veterans Halls was approved for pending 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*
				9,022,923	*9,022,923*	*$8,960,923*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	28,530	42,000	135,194	115,194
OTHER CHARGES	212,044	143,403	0	0
INTRAFUND & INTERFUND TRANSFERS	137,290	159,281	64,806	64,806
CAPITAL ASSETS	0	200	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	377,864	344,884	200,000	180,000
NET COST	-377,864	-344,884	-200,000	-180,000

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.

REVENUE
None.

SALARIES AND BENEFITS
None.

SERVICES AND SUPPLIES
None.

At final budget, this category was reduced in Special Department Expense to support Merced Legion floor project in budget unit 17000.

OTHER CHARGES
This category is adjusted for special projects funds in the special districts.

INTRAFUND AND INTERFUND TRANSFERS
Intrafund Transfer Out was adjusted to support administrative costs.

CAPITAL ASSETS
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*
	($20,000)				*($20,000)*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
LICENSES AND PERMITS	669,851	0	0	0
USE OF MONEY AND PROPERTY	85,465	32,674	0	0
TOTAL REVENUES	755,316	32,674	0	0
INTRAFUND & INTERFUND TRANSFERS	4,972,000	0	0	0
CONTINGENCIES	0	0	0	1,220,000
CAPITAL ASSETS	44,875	67	0	563,838
TOTAL EXPENDITURES/APPROPRIATIONS	5,016,875	67	0	1,783,838
NET COST	-4,261,559	32,607	0	-1,783,838

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

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.

REVENUE

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CONTINGENCY

At final budget on August 23rd, appropriation was established for Contingency for unanticipated needs for the correctional facility.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
82044	***Intercom***	***$0***	***$0***	***$30,000***
87094	***Well Demolition/Rehab***	***0***	***0***	***80,000***
87096	***Water Treatment System***	***0***	***0***	***453,838***
	TOTAL	***$0***	***$0***	***$563,838***

At final budget, appropriation was established for the Intercom at John Latorracca for repairs, Well Demolition/Rehab project to address the current well that is being closed off, and the Water Treatment System is being re-budgeted outside of the General Fund in this budget unit and is supported from In-Custody Drug Treatment Program funds.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Contingencies*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
				$1,250,000	*$563,838*	*$1,813,838*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	158	111	0	0
OTHER REVENUE	801,554	25,590	0	0
TOTAL REVENUES	801,712	25,701	0	0
CAPITAL ASSETS	816,043	30,275	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	816,043	30,275	0	0
NET COST	-14,331	-4,574	0	0

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

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.

REVENUE

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
FINES FORFEITS AND PENALTIES	80,200	0	0	0
USE OF MONEY AND PROPERTY	29	13	0	0
OTHER REVENUE	3,563	0	0	0
TOTAL REVENUES	83,792	13	0	0
INTRAFUND & INTERFUND TRANSFERS	0	3,679	0	0
CAPITAL ASSETS	80,200	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	80,200	3,679	0	0
NET COST	3,592	-3,666	0	0

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

CAPITAL PROJECTS - JUSTICE FACILITY

BUDGET UNIT 17400

This budget unit was established as an accounting mechanism for the construction of a new County Justice Facility. 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.

REVENUE

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	2,351	2,020	0	0
TOTAL REVENUES	2,351	2,020	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	0	0
NET COST	2,351	2,020	0	0

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

CAPITAL PROJECTS - FIRE FACILITIES

BUDGET UNIT 17500

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

EXECUTIVE'S COMMENT

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

REVENUE

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

FUND - 1809
BUDGET UNIT # - 17600
UNIT TITLE - CAPITAL PROJ-LONG TERM FACILITIES

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
OTHER REVENUE	0	0	0	270,000
TOTAL REVENUES	0	0	0	270,000
CAPITAL ASSETS	0	0	0	270,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	0	270,000
NET COST	0	0	0	0

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

CAPITAL PROJECT – LONG TERM FACILITIES

BUDGET UNIT 17600
This budget unit was established in FY 2011/2012 specifically for future countywide infrastructure and facilities.

REVENUE
Revenue has been established in Other Revenue to reflect rebates from Pacific Gas and Electric based on savings from Solar Photovoltaic project.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
83600 Structures and Improvements	***$0***	***$0***	***$270,000***
TOTAL	***$0***	***$0***	***$270,000***

Structures and Improvements are established for future countywide infrastructure needs.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
				$270,000	*$270,000*	*$270,000*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	7	33	0	0
AID FROM OTHER GOVT AGENCIES	0	0	993,250	993,250
OTHER REVENUE	43,341	205,368	3,415,781	3,764,291
TOTAL REVENUES	43,348	205,401	4,409,031	4,757,541
CAPITAL ASSETS	43,341	205,368	3,795,000	4,276,290
TOTAL EXPENDITURES/APPROPRIATIONS	43,341	205,368	3,795,000	4,276,290
NET COST	7	33	614,031	481,251

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

CAPITAL PROJECT – EMERGENCY OPERATIONS CENTER

BUDGET UNIT 17700
This budget unit was established in FY 2009/2010 specifically for construction of the new Emergency Operation Center at Castle Airport Development Center or alternative location.

In August 18 2009, the Board accepted Federal Emergency Management Agency (FEMA) funds to help offset the costs for the project to be used June 1 through May 31, 2009.

REVENUE
Revenue has been established in Operating Transfers in – Tobacco Securitization in support of center.

Revenue was increased overall for Tobacco Securitization to balance increased appropriations.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
87010 Emergency Operations Center	$3,795,000	$3,795,000	***$4,276,290***
TOTAL	$3,795,000	$3,795,000	***$4,276,290***

The Emergency Operations Center is being requested to provide a central unit for emergency services for all operational areas in Merced County.

At final budget increased appropriation was re-budgeted removing prior year encumbrance.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
				$481,290	***$481,290***	***$348,510***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
FINES FORFEITS AND PENALTIES	152,083	0	0	0
USE OF MONEY AND PROPERTY	60	0	0	0
TOTAL REVENUES	152,143	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	20	0	0
CAPITAL ASSETS	155,361	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	155,361	20	0	0
NET COST	-3,218	-20	0	0

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

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.

REVENUE
None.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
TOTAL REVENUES	0	0	0	0
OTHER CHARGES	147,517	12,767	75,000	75,000
TOTAL EXPENDITURES/APPROPRIATIONS	147,517	12,767	75,000	75,000
NET COST	-147,517	-12,767	-75,000	-75,000

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

ADVERTISING

BUDGET UNIT 18000

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category is maintained at FY 2010/11 level.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	583,460	669,783	704,000	704,000
AID FROM OTHER GOVT AGENCIES	238,106	205,963	315,000	160,465
OTHER REVENUE	827,267	800,485	191,000	191,000
TOTAL REVENUES	1,648,833	1,676,231	1,210,000	1,055,465
SALARIES & EMPLOYEE BENEFITS	450,899	468,845	455,511	455,511
SERVICES & SUPPLIES	1,066,938	1,053,893	585,101	585,101
OTHER CHARGES	530	423	6,000	6,000
INTRAFUND & INTERFUND TRANSFERS	5,489	5,590	5,690	5,690
CAPITAL ASSETS	0	0	135,000	135,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,523,856	1,528,751	1,187,302	1,187,302
NET COST	124,977	147,480	22,698	-131,837

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.

Due to difficulties being experienced with the repayment of a $150,000 operating loan, on April 19, 2011 the Board authorized a specific payment schedule for Spring Fair to pay back the loan and return to the Board in June 2014 for reevaluation of the operating loan.

REVENUE

This category is decreased overall in Interim Rentals, Rents and Concessions, and Other Concessions based on departmental estimate.

At Final Budget State Aid for Construction was reduced due to lower anticipated revenues from the State.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 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	0	0	0	0
Spring Fair Groundskeeper VS	1	1	1	1
TOTAL FULL-TIME & VS	3	3	3	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	7.42	7.42	7.42	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.

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.

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

SERVICES AND SUPPLIES

This category has increased in Insurance - Other, Household Expense and Insurance – General Liability based on departmental projected estimates.

OTHER CHARGES

This category is decreased in Interest On Notes and Loans.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for Operating Transfers Out-CSAC COP account based on departmental estimate.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
83600	Structures and Improvements	$135,000	$135,000	$135,000
Total		$135,000	$135,000	$135,000

Structures and Improvements appropriations are requested to support Maintenance Plan (MMP) consisting of ongoing projects for upgrade of the Fair facilities.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						($154,535)

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
LICENSES AND PERMITS	134,015	139,125	138,000	138,000
USE OF MONEY AND PROPERTY	91,684	12,344	9,100	9,100
AID FROM OTHER GOVT AGENCIES	578	342	40,000	40,000
CHARGES FOR CURRENT SERVICES	76,789	174,443	96,759	96,759
OTHER REVENUE	125,717	145,550	123,015	123,015
TOTAL REVENUES	428,783	471,804	406,874	406,874
SALARIES & EMPLOYEE BENEFITS	949,899	934,628	914,132	914,132
SERVICES & SUPPLIES	120,333	143,716	164,005	164,005
OTHER CHARGES	0	79,960	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,070,232	1,158,304	1,078,137	1,078,137
NET COST	-641,449	-686,500	-671,263	-671,263

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

COMMERCE, AVIATION AND ECONOMIC DEVELOPMENT

BUDGET UNIT 18200

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

EXECUTIVE COMMENT

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

The Master Developer Agreement was discontinued in FY08/09and is no longer involved with the development or operations at Castle.

REVENUE

This category is decreased overall based on reduction in Personnel Services – Administration being charged out to other county departments.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Director Commerce, Aviation & Economic Development	1	1	1	1
Director Commerce, Aviation & Economic Development Designee	0	0	0	0
Assistant Director of Commerce, Aviation and Economic Development	1	1	0	0
Business Operations Manager	1	1	1	1
Staff Services Analyst I/II	0	0	0	0
Staff Fiscal Analyst	1	1	2	2
Marketing and Business Retention Director	1	1	0	0
Accountant II	1	1	1	1
Secretary II	1	1	1	1
Office Assistant III	1	1	1	1
Special Projects Director	0	0	0	0
TOTAL FULL-TIME & VS	8	8	7	7
Contract Employees				
CC Loan Officer	1.00	1.00	1.00	1.00
TOTAL CONTRACT EMPLOYEES	1.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	9.00	9.00	8.00	8.00

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

On November 30, 2010 one (1) Staff Fiscal Analyst I/II (Position #19) was transferred from Planning (BU 28500) in coordination of the transfer of the Housing Program responsibilities.

For FY 2011/12 Proposed Budget the department requests the deletion of one (1) filled Assistant Director of Commerce, Aviation and Economic Development (Position #17) and one (1) vacant Marketing and Business Retention Director (Position #10) due to fiscal constraints. The department intends to return to the Board to request

SALARIES AND EMPLOYEE BENEFITS (Continued)
to restore the deleted Marketing and Business Retention Director position in order to meet workload demands that will increase as economy recovers.

The salary 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
This category is decreased overall based on a reduction in Professional and Special Services – Contractual Agreements and several other line items based on countywide fiscal constraints.

At final budget Professional and Special Services – Advertising was increased for the Revolving Loan Program. Increase was supported by a reduction in Office Expense.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

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

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
TAXES	54,529	80,680	52,988	52,988
USE OF MONEY AND PROPERTY	1,781	1,763	800	800
AID FROM OTHER GOVT AGENCIES	723	1,283	0	0
OTHER REVENUE	-32,140	-11,472	0	0
TOTAL REVENUES	24,893	72,254	53,788	53,788
SERVICES & SUPPLIES	13,676	12,984	53,787	53,787
CAPITAL ASSETS	13,535	83,543	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	27,211	96,527	53,787	53,787
NET COST	-2,318	-24,273	1	1

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

MERCED COUNTY REDEVELOPMENT AGENCY

BUDGET UNIT 18500

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

EXECUTIVE'S COMMENT

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

REVENUE

The following comment was omitted at Proposed Budget due to administrative oversight, however the information is included as part of the Final Budget document. This category is decreased from prior year based on reduction in Property Taxes – Current Secured, Property Taxes – Current Unsecured and Interest.

SALARIES AND EMPLOYEE BENEFITS

None

SERVICES AND SUPPLIES

The following comment was omitted at Proposed Budget due to administrative oversight, however the information is included as part of the Final Budget document. This category was decreased overall based on reductions in Communications, Memberships, and Professional and Special Services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Operating Transfers-Trust is adjusted.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
CHARGES FOR CURRENT SERVICES	618,224	592,612	650,000	650,000
OTHER REVENUE	107,866	78,437	64,473	64,473
TOTAL REVENUES	726,090	671,049	714,473	714,473
SALARIES & EMPLOYEE BENEFITS	565,853	598,850	630,489	630,489
SERVICES & SUPPLIES	502,250	475,112	488,349	488,349
CAPITAL ASSETS	8,781	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,076,884	1,073,962	1,118,838	1,118,838
NET COST	-350,794	-402,913	-404,365	-404,365

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

RISK MANAGEMENT

BUDGET UNIT 19000

Risk Management is a division of the County Executive Office (CEO) and is responsible for the analysis of risk exposure, implementation of risk management/safety programs, evaluation and recommendation regarding the funding of risk through self-insurance and/or deductible programs and, the administration of employee benefits programs, including Workers' Compensation, disability insurance programs and health insurances. Risk Management responsibilities also include review of County contracts and use agreements to assure protection of County interests; assisting the various County departments in setting standards for work safety; and coordinating the processing of claims against the County to achieve settlement of these claims within the limitations prescribed by government code and Board policy.

REVENUE

This category is reduced in Other Revenue-Insurance Proceeds based on departmental estimate.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Risk Management Director	1	1	1	1
Risk Analyst I/II/III	2	2	1	1
Insurance and Benefits Technician I/II	2	2	2	2
Insurance Claims Assistant	1	1	1	1
TOTAL FULL-TIME & VS	6	6	5	5
Extra Help				
EH Insurance Claims Specialist I	0.40	0.40	0.00	0.00
TOTAL FTE	0.40	0.40	0.00	0.00
TOTAL BUDGETED/APPROVED	6.40	6.40	5.00	5.00

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.

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).

On August 24, 2010 (final budget) the Board of Supervisors approved to hold one (1) Risk Management Analyst III (Position #9) vacant for half of the fiscal year due to budget constraints.

On February 15, 2011 the Board of Supervisors approved the deletion of one (1) vacant Risk Management Analyst III (Position #9) in preparation of upcoming countywide revenue shortfall. The loss of this position which was previously allocated to establish a County Safety Officer will curtail establishing a proactive central coordinated safety plan and diminish the ability to analyze key loss control trends.

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

SERVICES AND SUPPLIES

This category is reduced overall in Insurance-Building and Contents, Insurance-Aircraft Liability, Professional and Special Services-Data Processing, and Insurance-Fidelity Bonds based on adjusted rates and fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
CHARGES FOR CURRENT SERVICES	1,902,103	0	0	0
OTHER REVENUE	-1,761	0	0	0
TOTAL REVENUES	1,900,342	0	0	0
SALARIES & EMPLOYEE BENEFITS	689,322	0	0	0
SERVICES & SUPPLIES	708,732	0	0	0
CAPITAL ASSETS	247,732	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,645,786	0	0	0
NET COST	254,556	0	0	0

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

RETIREMENT ASSOCIATION

BUDGET UNIT 19200

This budget unit provides operating expenses for the County retirement system in accordance with the 1937 Retirement Act. The Retirement System includes both active and retired members of Merced County. The Plan Administrator with staff runs the day to day operations of the Merced County Employees Retirement System (MCERA) which is under the direction of the Retirement Board of Trustees. As of FY 10/11 this budget unit was moved outside of the county budget process and funds moved into the department's new budget unit.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Retirement Plan Administrator	1	0	0	0
Retirement Officer	1	0	0	0
Retirement Benefits Specialist I/II	2	0	0	0
Accountant I/II	1	0	0	0
Retirement Accounting Analyst	0	0	0	0
Fiscal Supervisor	1	0	0	0
Account Clerk III	1	0	0	0
Office Assistant III	0	0	0	0
TOTAL FULL-TIME & VS	7	0	0	0
Extra Help				
EH Typist Clerk II	0.00	0.00	0.00	0.00
EH Special Projects Coordinator	0.75	0.00	0.00	0.00
TOTAL FTE	0.75	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	7.75	0.00	0.00	0.00

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

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.

At Final Budget this budget unit was moved outside of the county budget process and positions and funds were moved into the departments new budget unit.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
OTHER REVENUE	5,472,000	424,322	0	0
TOTAL REVENUES	5,472,000	424,322	0	0
INTRAFUND & INTERFUND TRANSFERS	651,926	0	350,000	350,000
TOTAL EXPENDITURES/APPROPRIATIONS	651,926	0	350,000	350,000
NET COST	4,820,074	424,322	-350,000	-350,000

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 2007/08	Final 2008/09	Final 2009/10	Final 2010/11	Approved 2011/12
Castle Enterprise Fund–Improvements	$2,000,000	$0	$0	$0	$0
Fire Fund–Operations	0	0	0	0	0
Fire Fund–Castle Fire Station	476,000	0	0	0	0
Road Fund–Work Program/Operations	200,000	200,000	200,000	0	0
Castle Enterprise Fund-Sewer Capacity Study	0	0	0	0	0
Capital Project-Court Building Restoration	0	0	0	0	0
Capital Project-Animal Control Facility	0	0	0	0	0
Capital Project-Correctional Facility	0	0	0	0	0
Non-Tort Settlements	350,000	350,000	350,000	350,000	350,000
Total	$3,026,000	$550,000	$550,000	$350,000	$350,000

- 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.
- Funding for Road Fund-Work Program/Operations was not programmed for FY 10/11 and is not being funded in FY 2011/12 due to fiscal constraints.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted in Operating Transfer Out to support General Liability.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
LICENSES AND PERMITS	0	122,127	646,004	646,004
CHARGES FOR CURRENT SERVICES	1,194,235	1,082,252	1,101,031	1,101,031
OTHER REVENUE	9	305	0	0
TOTAL REVENUES	1,194,244	1,204,684	1,747,035	1,747,035
SALARIES & EMPLOYEE BENEFITS	1,834,199	1,620,743	1,996,180	1,996,180
SERVICES & SUPPLIES	139,295	126,835	175,189	175,189
INTRAFUND & INTERFUND TRANSFERS	-554,361	-505,993	-470,779	-470,779
TOTAL EXPENDITURES/APPROPRIATIONS	1,419,133	1,241,585	1,700,590	1,700,590
NET COST	-224,889	-36,901	46,445	46,445

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.

EXECUTIVE COMMENT

For FY 2011/12 the Director of Public Works is presenting a departmental reorganization. In the proposal DPW-Professional Services will be deleted and the respective positions in this division transferred to Roads and Administration. The reorganization will place the employees in those divisions they actually performed services for.

REVENUE

This category is increased overall based on projected revenues in Franchises – Solid Waste.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 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	0	0	0
Staff Services Analyst I/II	1	1	0	0
Automation Systems Analyst I/II	1	1	0	0
Fiscal Supervisor	2	2	2	2
Accounting Technician	1	1	1	1
Account Clerk III	2	0	0	0
Account Clerk I/II	1	0	0	0
Office Assistant III	1	1	1	1
County Office Supervisor	1	1	1	1
Building Project Specialist	0	0	1	1
Deputy County Surveyor	0	0	1	1
Supervising Architect	0	0	1	1
Office Assistant I/II	0	0	1	1
TOTAL FULL-TIME & VS	15	11	13	13
Extra Help				
Office Assistant III	0.61	0.61	0.00	0.00
TOTAL FTE	0.61	0.61	0.00	0.00
TOTAL BUDGETED/APPROVED	15.61	11.61	13.00	13.00

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.

On April 13, 2010 the Board of Supervisors approved deleting the following filled positions effective May 23, 2010: two (2) Account Clerk III (Position #11, 12), and one (1) Account Clerk I/II (Position #17) due to reductions in revenues.

One (1) vacant Special Programs Director (Position #25) was deleted at Final Budget, effective August 24, 2010

The salary 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 February 15, 2011 one (1) Automation Systems Analyst I/II (Position #22) was transferred to BU 75601 as part of the centralization of county information systems.

For FY 2011/12 Proposed budget the department requests to delete one (1) filled Staff Services Analyst I/II (Position #24) due to fiscal constraints and transfer in one (1) Deputy County Surveyor, one (1) Supervising Architect, one (1) filled Building Project Specialist (Position #2), and one (1) Office Assistant I/II from BU 27400. The transfer of positions is a reorganization for the Department of Public Works. The transfer of staff will place employees in those divisions where their costs for services were originally billed to. The reorganization will help provide cost savings and more efficient management of employees.

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services – Data Processing based on adjusted data rates, Maintenance Equipment, Office Expense – General and Communications – Internal Services to support shift of personnel from Department of Public Works – Professional Services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers In is adjusted based on projected billings to other county departments where service is provided.

CAPITAL ASSETS

None.

PUBLIC PROTECTION FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
FINES FORFEITS AND PENALTIES	2,799,244	2,845,037	2,883,600	2,883,600
CHARGES FOR CURRENT SERVICES	506,445	359,003	287,378	287,378
OTHER REVENUE	282,001	0	100	100
TOTAL REVENUES	3,587,690	3,204,040	3,171,078	3,171,078
OTHER CHARGES	1,760,493	1,760,493	1,900,000	1,900,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,760,493	1,760,493	1,900,000	1,900,000
NET COST	1,827,197	1,443,547	1,271,078	1,271,078

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.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category decreased for reduced Contributions – Trial Court costs.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	6,178	4,134	4,000	4,000
AID FROM OTHER GOVT AGENCIES	8,885,538	9,256,655	9,597,887	9,712,369
OTHER REVENUE	142	231	0	0
TOTAL REVENUES	8,891,858	9,261,020	9,601,887	9,716,369
SALARIES & EMPLOYEE BENEFITS	7,478,868	7,803,176	8,027,482	8,016,592
SERVICES & SUPPLIES	1,384,013	1,534,487	1,425,061	1,699,777
OTHER CHARGES	0	-8,637	0	0
CAPITAL ASSETS	0	91,740	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	8,862,881	9,420,766	9,452,543	9,716,369
NET COST	28,977	-159,746	149,344	0

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".

EXECUTIVE'S COMMENT

Due to reductions in State and Federal funding, the Department of Child Support Services is transitioning to a more simplified business model. This model includes the below referenced reductions in staffing, as well as plans to vacate the department's existing building and move to a more affordable facility. These changes have been targeted to provide for maximum efficiency while allowing the Department to maintain acceptable levels of service to the community.

REVENUE

Federal and State revenue have increased based on anticipated funding increases. This category may be adjusted once a final notification is received from the State.

On August 24th 2010, State Child Support and Federal Family Support were reduced to balance the budget unit.

For Fiscal Year 11/12 Proposed Budget, State Child Support and Federal Family Support appropriation requests were reduced in accordance with anticipated State and Federal allocation amounts.

On August 23rd, Final Budget, Revenue was increased due to an increase in State and Federal EDP Allocation and State and Federal Health Incentives funding.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Director of Child Support Services	1	1	1	1
Director of Child Support Services Designee	1	0	0	0
Assistant Director Child Support Services	1	1	1	1
Child Support Deputy Director for State & Federal Projects	1	1	0	0
Child Support Program Manager	1	1	1	1
Staff Services Analyst I/II	5	5	5	5
Supervising Child Support Specialist	5	5	5	5
Child Support Specialist III	6	6	6	6
Child Support Specialist I/II	42	42	42	42
Child Support Assistant I/II	15	15	12	12
Chief Child Support Attorney	1	1	1	1
Child Support Attorney I/II/III/IV	2	2	2	2
Child Support Investigator I/II	1	1	1	1
Child Support Legal Assistant	1	1	1	1
Legal Clerk I/II	2	2	2	2
Automation Systems Analyst I/II	1	1	0	0
Child Support Fiscal Manager	1	1	1	1
Secretary III	1	1	1	1
Accounting Technician	1	1	0	0
Office Assistant I/II	9	9	5	5
FULL-TIME & VS	98	97	87	87

SALARIES AND EMPLOYEE BENEFITS (Continued)

Extra Help	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
EH Child Support Specialist I	0.00	0.00	0.00	0.00
EH Child Support Specialist II	0.00	0.00	0.00	0.00
EH Child Support Specialist III	0.00	0.00	0.00	0.00
EH Child Support Investigator I/II	1.00	1.00	0.00	0.00
EH Child Support Attorney	1.00	1.00	0.00	0.00
TOTAL FTE	2.00	2.00	0.00	0.00
TOTAL BUDGETED/APPROVED	100.00	99.00	87.00	87.00

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved 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), 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 February 15, 2011 one (1) Automation Systems Analyst I/II (Position #90) was transferred to BU 75601 as part of the centralization of county information systems.

The salary 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 FY2011/12 the department requests to delete one (1) filled Child Support Deputy Director for State and Federal Projects (Position #35), two (2) filled Child Support Assistant I/II (Position #33, 68), one (1) filled Office Assistant I/II (Position #72), one (1) filled Accounting Technician (Position #11), three (3) vacant Office Assistant I/II (Position #8, 14, 71), and one (1) vacant Child Support Assistant I/II (Position #56) due to fiscal constraints.

On August 23rd, Final Budget, this category was reduced due to salary negotiations.

SERVICES AND SUPPLIES
During Fiscal Year 11/12 Proposed Budget, this category was reduced overall due to fiscal constraints, in order to align with anticipated revenues. Rents & Leases was reduced due to the planned relocation of the agency to a smaller facility.

On August 23rd, Final Budget, this category was increased due to anticipated moving costs associated with the planned relocation to a new facility.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
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*
($10,890)	*$274,716*				*$263,826*	*114,482*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
OTHER REVENUE	7	211	0	0
TOTAL REVENUES	7	211	0	0
SERVICES & SUPPLIES	20,438	39,858	25,000	25,000
TOTAL EXPENDITURES/APPROPRIATIONS	20,438	39,858	25,000	25,000
NET COST	-20,431	-39,647	-25,000	-25,000

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

GRAND JURY

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

REVENUE
None.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
Expense estimates are budgeted at the prior year's amounts.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
FINES FORFEITS AND PENALTIES	6	18,674	113,000	113,000
USE OF MONEY AND PROPERTY	29	101	0	0
AID FROM OTHER GOVT AGENCIES	2,814,265	3,068,787	3,220,075	3,220,075
CHARGES FOR CURRENT SERVICES	167,575	265,858	498,802	573,802
OTHER REVENUE	482,542	343,064	162,700	87,700
TOTAL REVENUES	3,464,417	3,696,484	3,994,577	3,994,577
SALARIES & EMPLOYEE BENEFITS	9,688,250	10,053,033	10,111,400	10,072,686
SERVICES & SUPPLIES	1,972,578	1,908,708	1,881,647	1,881,431
OTHER CHARGES	-15,327	-17,645	0	0
INTRAFUND & INTERFUND TRANSFERS	-872,929	-756,243	-842,792	-842,792
CAPITAL ASSETS	258,460	70,316	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	11,031,032	11,258,169	11,150,255	11,111,325
NET COST	-7,566,615	-7,561,685	-7,155,678	-7,116,748

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

DISTRICT ATTORNEY

BUDGET UNIT 20400

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

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

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

EXECUTIVE COMMENT

As part of the Proposed Budget the District Attorney is expected to have a significant reduction in investigation related services. As a result of not being able to complete investigations, the department will instead have to refer such cases to other law enforcement agencies that may not have the capability to conduct such investigations. Consequently, there is a distinct possibility some of these types of crimes may not be investigated. In an attempt to re-evaluate and reprioritize caseloads, the department may be forced to forego prosecution of some misdemeanors. Additionally due to the potential loss of resources the department may have to forgo drug court, Prop 36 appearances and other special program calendars.

REVENUE

This category decreased overall with most of the reduction projected in Sate Cal EMA Grant Funds and in Reimbursement Recovery of Costs in conjunction with a projected decrease in Federal - ARRA funding.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
District Attorney/Public Administrator	1	1	1	1
Assistant District Attorney	1	1	0	0
Chief Deputy District Attorney	2	2	3	3
Deputy District Attorney I/II/III/IV	25	24	19	19
Chief District Attorney Investigator	1	1	1	1
Supervising District Attorney Investigator	1	1	1	1
District Attorney Investigator I/II	7	7	6	6
Investigative Assistant	4	4	3	3
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	2	3	3	3
Legal Assistant VS	1	1	0	0
District Attorney Program Specialist	1	0	0	0
District Attorney Administrative Services Director	1	1	1	1
Automation Systems Analyst I/II	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Paralegal	3	2	2	2
Victim Witness Program Coordinator	1	1	1	1
Victim Witness Advocate	2	2	2	2
Secretary III	1	1	1	1
Legal Secretary	9	9	9	9
Legal Process Clerk I/II	6	6	4	4
Office Assistant III	4	4	4	4
Staff Fiscal Analyst	1	1	1	1
TOTAL FULL-TIME & VS	81	79	69	69
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	84.00	82.00	72.00	72.00

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 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.

On February 23, 2010 the Board of supervisors approved the addition of one (1) legal Assistant (Position #118) funded by CalEMA Anti-Drug Abuse Enforcement Team Recovery Act Program which is expected to expire February 2012.

On August 24, 2010 (Final Budget) the Board of Supervisors approved the request to delete two (2) vacant positions due to budget constraints: one (1) Deputy District Attorney IV (Position #49) previously funded by the State Child Abduction Program and one (1) Paralegal (Position #107). The Board of Supervisors also approved the department's request to delete one (1) filled District Attorney Program Specialist (Position #32) associated with the Child Abduction function which is no longer receiving State funding. A Legal Secretary (Position #33) previously fund by State Child Abduction funding is to be funded by the District Attorney Trust fund. An Investigative Assistant previously funded by State Child Abduction funding is to be funded via the Insurance Fraud program.

On February 15, 2011 the Board of Supervisors approved the deletion of two (2) vacant Deputy District Attorney I/II/III/IV (Position #1, 39) and one (1) vacant Legal Process Clerk I/II (Position #48) in preparation of upcoming countywide revenue shortfall.

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

For FY 2011/12 Proposed Budget the County Executive Officer in coordination with the department recommends the deletion of one (1) filled District Attorney Investigator I/II (Position #89), one (1) filled Investigative Assistant (Position # 37), one (1) filled Legal Assistant V/S (Position #64), three (3) vacant Deputy District Attorney I/II/III/IV (Position #2, 15, 29), and one (1) vacant Legal Process Clerk I/II (Position #76) in order to facilitate the CEO's recommendation to reduce the departmental budget by twenty percent.

The department requests to change one (1) Assistant District Attorney (Position #9) to Chief Deputy District Attorney.

At Final Budget Salaries and Benefits were reduced primarily due to a 3% reduction resulting from an agreement with Bargaining Unit 7.

SERVICES AND SUPPLIES
This category decreased overall primarily due to a reduction in Rents and Leases – Structural Improvements and Grounds due to relocating offices to a county owned facility and in Insurance – General Liability and in Professional and Special Services – Contractual Agreements.

At Final Budget Services and Supplies were reduced due to a reduction in Insurance – General Liability costs.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
Intrafund Transfers In and Intrafund Transfers Out have been adjusted based on the departmental estimate.

CAPITAL ASSETS
None.

POLICY ISSUE
As part of the Proposed Budget the District Attorney is expected to have a significant reduction in investigation related services. As a result of not being able to complete investigations, the department will instead have to refer such cases to other law enforcement agencies that may not have the capability to conduct such investigations. Consequently, there is a distinct possibility some of these types of crimes may not be investigated. In an attempt to re-evaluate and reprioritize caseloads, the department may be forced to forego prosecution of some misdemeanors. Additionally due to the potential loss of resources the department may have to forgo drug court, Prop 36 appearances and other special program calendars.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($38,714)	*($216)*				*($38,930)*	

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	572,598	597,475	573,529	618,309
CHARGES FOR CURRENT SERVICES	120,785	115,691	90,000	90,000
TOTAL REVENUES	693,383	713,166	663,529	708,309
SALARIES & EMPLOYEE BENEFITS	3,203,029	3,484,880	3,215,710	3,286,310
SERVICES & SUPPLIES	496,786	524,614	549,848	553,861
TOTAL EXPENDITURES/APPROPRIATIONS	3,699,815	4,009,494	3,765,558	3,840,171
NET COST	-3,006,432	-3,296,328	-3,102,029	-3,131,862

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

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.

REVENUE

Overall anticipated revenues have increased based on trends for Proposition 172 revenues. Revenues were decreased for Legal Services.

At Final Budget revenues were increased as a result of anticipated Public Safety – Realignment revenues.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
County Public Defender	1	1	1	1
Chief Deputy Public Defender	2	2	2	2
Supervising Deputy Public Defender	0	0	0	0
Deputy Public Defender I/II/III/IV	14	13	10	10
County Office Supervisor	1	1	1	1
Public Defender Office Supervisor	0	0	0	0
Legal Process Clerk I/II	3	3	2	2
Legal Process Clerk I/II VS	1	1	0	0
Legal Assistant	0	0	0	0
Office Assistant I/II VS	0	0	0	0
Typist Clerk I/II VS	0	0	0	0
TOTAL FULL-TIME & VS	22	21	16	16
Extra Help				
EH Public Defender	0.00	0.00	0.00	1.50
EH Interviewer	1.00	1.00	1.00	1.25
EH Legal Clerk I	0.50	0.50	0.50	0.50
EH Office Assistant I	0.00	0.50	0.50	0.50
	1.50	2.00	2.00	3.75
TOTAL BUDGETED/APPROVED	23.50	22.50	17.50	19.75

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.

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.

On August 24, 2010 (Final Budget) one (1) vacant Deputy Public Defender I/II/III/IV (Position #2) was deleted due to budget constraints.

On February 15, 2011 the Board of Supervisors approved the deletion of one (1) vacant Deputy Public Defender I/II/III/IV (Position #27) in preparation of upcoming countywide revenue shortfall.

The salary 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 2011/12 Proposed Budget the County Executive Officer recommends the deletion of two (2) filled Deputy Public Defender I/II/III/IV (Position #4, 10), one (1) filled Legal Process Clerk I/II (Position #28), and one (1) filled Legal Process Clerk I/II V/S (Position #20) in order to facilitate the CEO's recommendation to reduce the departmental budget by twenty percent.

SALARIES AND EMPLOYEE BENEFITS (Continued)

At Final Budget funding for two (2) EH Deputy Public Defender I/II/III/IV positions and one (1) EH Legal Clerk I position was restored. Salaries and Benefits were overall increased for Salaries and Wages – Extra Help costs to provide needed support staff assistance but also included was a Salaries and Wages – Permanent Employee cost reduction due to a 3% reduction resulting from an agreement with Bargaining Unit 7.

SERVICES AND SUPPLIES
This category increased overall primarily due to anticipated increased Professional and Special Services – Special Services, Special Departmental Expense – Other and Household Expense costs.

At Final Budget Special Department Expense – Other and Insurance – General Liability were increased to support higher anticipated costs.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

POLICY IMPLICATION
Based on the staffing reduction in the Proposed Budget, operation of the Public Defender's Office in Los Banos would no longer be possible. The loss of this office would not allow the Public Defender to represent clients in the Los Banos Court.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$70,600	*$4,013*				*$74,613*	*$44,780*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	58,276	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	58,276	0	0	0
NET COST	-58,276	0	0	0

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

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.

Due to fiscal constraints and per the County Executive Officer's recommendation, this budget unit was unfunded.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	0	1,045	1,200	1,200
CHARGES FOR CURRENT SERVICES	9,204	12,866	9,500	9,500
TOTAL REVENUES	9,204	13,911	10,700	10,700
SALARIES & EMPLOYEE BENEFITS	141,544	150,362	158,869	158,869
SERVICES & SUPPLIES	1,881,889	1,850,400	1,901,810	1,901,810
TOTAL EXPENDITURES/APPROPRIATIONS	2,023,433	2,000,762	2,060,679	2,060,679
NET COST	-2,014,229	-1,986,851	-2,049,979	-2,049,979

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

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 implemented. 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. The terms of the new indigent defense contract, as with the old contracts, does not allow for capital cases. At the time of writing this narrative language, there have been ongoing discussions with the contractor to reduce contract costs and/or adjust the contract to increase their scope of services and with a final agreement anticipated by Final Budget.

REVENUE

This category increased slightly in Legal Services, State mandated Costs and Court Appointed Counsel Fees based on department estimate.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Management Analyst I/II/III	1	1	1	1
TOTAL FULL-TIME & VS	1	1	1	1
TOTAL BUDGETED/APPROVED	1.00	1.00	1.00	1.00

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

SERVICES AND SUPPLIES

This category has decreased overall due to a decrease in Professional and Special Services – Court Appointed Attorney, Professional and Special Services – Medical Exams and Office Expenses costs.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - POLICE PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
CHARGES FOR CURRENT SERVICES	2,375,115	0	0	0
OTHER REVENUE	26	0	0	0
TOTAL REVENUES	2,375,141	0	0	0
SALARIES & EMPLOYEE BENEFITS	2,082,284	0	0	0
SERVICES & SUPPLIES	61,090	2,114	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,143,374	2,114	0	0
NET COST	231,767	-2,114	0	0

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. For FY 2010/11 this budget unit will be converted to sub-budget unit 22109 and placed under the Sheriff's Operation main budget unit of 22100 to allow flexibility in providing services.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Sheriff-Court Security				
Sheriff Senior Sergeant/Sheriff Sergeant	1	0	0	0
Deputy Sheriff I/II	18	0	0	0
TOTAL FULL-TIME & VS	19	0	0	0
Extra Help				
EH Deputy Sheriff I/II	5.00	0.00	0.00	0.00
EH Sheriff Security Attendant	1.00	0.00	0.00	0.00
TOTAL FTE	6.00	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	25.00	0.00	0.00	0.00

On December 8, 2009 the Board of Supervisors had approved the reclassification of the Deputy Sheriff I/II to Deputy Sheriff/Coroner I/II to align with existing Sheriff staff to enhance security and operational flexibility in providing security services to the court. Furthermore all staffing allocations were transferred to budge unit 22100 effective July 1, 2010; sixteen (16) Deputy Sheriff/Coroner I/II (Position #3, 4, 5, 6, 7, 8, 9, 20, 127, 128, 131, 137, 140, 141, 143, 144, 146, 147), and one (1) Sheriff Senior Sergeant/Sheriff Sergeant (Position #2). There will be no extra help budgeted in this unit for FY 2010/11.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - POLICE PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
LICENSES AND PERMITS	98,986	53,563	71,000	71,000
FINES FORFEITS AND PENALTIES	127,115	87,820	257,417	257,417
AID FROM OTHER GOVT AGENCIES	4,462,128	6,271,198	6,736,610	7,787,436
CHARGES FOR CURRENT SERVICES	905,355	3,235,292	3,613,441	3,700,250
OTHER REVENUE	193,185	226,542	0	0
TOTAL REVENUES	5,786,769	9,874,415	10,678,468	11,816,103
SALARIES & EMPLOYEE BENEFITS	14,815,235	17,599,353	18,798,822	19,299,470
SERVICES & SUPPLIES	3,599,813	4,292,057	4,789,394	4,798,378
OTHER CHARGES	-2,501	-15,868	0	0
INTRAFUND & INTERFUND TRANSFERS	-209,869	-152,456	-283,946	-587,824
CAPITAL ASSETS	551,321	1,607,359	116,000	1,133,526
TOTAL EXPENDITURES/APPROPRIATIONS	18,753,999	23,330,445	23,420,270	24,643,550
NET COST	-12,967,230	-13,456,030	-12,741,802	-12,827,447

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

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 2011/12.

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.

In 2008/09 the department applied for and received notification in 2010/11 as an award recipient of the Community Oriented Policing Services Grant (COPS) to help bolster law enforcement services in the county. The continuous diligence of the department in seeking out non –county funds has provided services that the county would not be able to provide or sustain.

REVENUE

This category is decreased overall based on reductions in Vehicle Code Fines – Registration and State Other due to delays in State payments and projected decreases in State funding. Personnel Services and Law Enforcement Services are reduced based on a decrease in projected contract services.

At final budget State Other was increased for revenues to be moved from Sheriff Trust to support operations and to support capital asset that is re-budgeted for FY 2011/12. Law Enforcement – Trial Court is increased to reflect adjusted allocation to be received for court services.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Sheriff Coroner	1	1	1	1
Undersheriff of Merced County	1	1	1	1
Commander-Operations	0	2	2	2
Commander-Operations (At-Will)	3	0	0	0
Sheriff Senior Sergeant/Sheriff Sergeant	14	14	14	14
Deputy Sheriff/Coroner I/II	81	95	***85***	89
Correctional Officer I/II	0	2	2	2
Identification Technician I/II	0	1	1	1
Supervising Sheriff Dispatcher	1	1	1	1
Sheriff Dispatcher I/II	9	11	11	11
Sheriff Administrative Services Assistant	1	1	1	1
Accounting Technician	2	2	2	2
Account Clerk III	0	0	0	0
Legal Transcriptionist I/II	0	0	0	0
Detective Clerical Assistant	1	1	0	0
Administrative Supervisor	1	2	2	2
Sheriff Administrative Supervisor	0	0	0	0
Sheriff Community Service Technician III	1	1	0	0
Sheriff Community Service Technician I/II	10	9	11	11
Sheriff Cadet (Revenue Funded)	0	0	0	0
TOTAL FULL-TIME & VS	126	144	134	138
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	162.00	180.00	170.00	174.00

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 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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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).

On September 29, 2009 the Commander - Operations (At-Will) Classification was changed to Commander – Operations.

On December 8, 2009 the Board of Supervisors approved the transfer of Court Security staff from BU22000 to BU22109, adding nineteen staff to this unit: one (1) Sheriff Senior Sergeant/Sheriff Sergeant, sixteen (16) Deputy Sheriff/Coroner I/II, and two (2) Correctional Officer I/II that were converted from the transfer. The transfer from budget units is effective July 1, 2010.

On April 13, 2010 the Board of Supervisors approved the addition of two (2) Sheriff Dispatcher I/II (Position # 146, 147) in order to address workload concerns.

On August 24, 2010 the Board of Supervisors approved the department's request to add one (1) Administrative Supervisor and delete one vacant (1) Sheriff Community Services Technician III (Position #124) due to workload issues. Furthermore the department requests to delete one (1) vacant Commander – Operations (Position #7) and to delete two (2) vacant Deputy Sheriff/Coroner (Position #16, 129) and one (1) vacant Sheriff Senior Sergeant/Sergeant (Position #8) due to budgetary constraints. One (1) Identification Technician I/II was added to support new AFIS software and is a limited position based on continuing revenue stream.

Due to administrative oversight one (1) Detective Clerical Assistant position listed and should have been previously deleted and two (2) Deputy Sheriff/Coroner positions are underfilled by the Correctional Officer I/II and incorrectly counted in each category. One (1) Sergeant/Sergeant (Position #143) that was transferred from BU 22000 was inadvertently restored during the transfer and has since been corrected.

On January 4, 2011 one (1) Sheriff Senior Sergeant/Sheriff Sergeant (Position #155) was added and one (1) vacant Deputy Sheriff/Coroner (Position #73) was deleted per contract request from Merced Junior College.

The salary 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 2011/12 the department requests to add five (5) Deputy Sheriff/Coroner I/II positions in relation to the COPS grant. ***At Proposed Budget this item was not recommended by the CEO until further grant information was available.***

For FY 2011/12 Proposed Budget the County Executive Officer (CEO), in coordination with the department, recommends the deletion of five (5) filled Deputy Sheriff/Coroner I/II (Position #52, 62, 85, 111, and 156), one (1) filled Senior Sergeant/Sheriff Sergeant (Position #11), and two (2) vacant Deputy Sheriff/Coroner I/II (Position #20, 51) in order to facilitate the CEO's recommendation to reduce the departmental budget by twenty percent.

On July 26, 2011 the Board of Supervisors rescinded the action taken at Proposed Budget to delete four (4) Deputy Sheriff/Coroner I/II (Position #62, 85, 111, 156) and add one (1) Sheriff Dispatcher I/II effective September 26, 2011 due to an expected increase in revenue and workload requirements from California Assembly Bill 109.

On August 9, 2011 the Board of Supervisors deleted one (1) vacant Sheriff Dispatcher I/II that was to be in effect September 26, 2011 in order to offset costs related to maintaining operations at the Main Jail facility.

At final budget the Salary and Benefits line item accounts were increased to reflect future appropriation needs to support AB 109 legislation.

SERVICES AND SUPPLIES

This category is increased overall for General Liability Insurance based on current and projected countywide claims, Data Processing is increased based on programmed rates for FY 2011/12, and Transportation and Travel –County Vehicle is increased based on charges from DPW – Fleet.

SERVICES AND SUPPLIES (Continued)
This category is increased in General Liability to support positions associated with AB 109 legislation.

OTHER CHARGES
None.

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

At final budget this category was adjusted for departmental needs associated with AB 109 Realignment legislation.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
80019	***New World System***	***$0***	***$0***	***$465,538***
81053	***2 Livescan Machines***	***0***	***0***	***35,000***
81054	***AFIS System***	***0***	***0***	***483,988***
81092	***2 Sheriff Canines***	***$0***	***$0***	***$30,000***
82022	Digital Fingerprint Scanner	12,500	12,500	12,500
82023	16 Dive Team Dry Suits	60,000	60,000	60,000
82024	Cellbrite Physical Pro	4,500	4,500	4,500
82025	***13 Mobile Vehicle Radios***	39,000	39,000	39,000
TOTAL		***$116,000***	***$116,000***	***$1,130,526***

The Digital Fingerprint Scanner is requested for positive identification for decedents, the Dry Suits and Vehicle Radios are replacement requests for obsolete equipment and the Cellbrite is a required component in investigations.

At final budget appropriations were re-established for the New World System, 2 Sheriff Canines and the AFIS System removing them from prior year encumbrances. 2 Livescan Machines were approved for the CAL-ID section and in receiving a lower price bid the department is approved to purchase 13 Mobile Radios instead of the 10 requested in the proposed budget.

POLICY IMPLICATION
In FY 2008/09 the Sheriff applied for a Community Oriented Policing Services Grant (COPS) to help bolster law enforcement services in the county. Notification was received in FY 2010/11that the department was approved as a recipient of the grant. The grant can be used in two formats, as either a new hire grant which hires five new officers or a rehire grant which brings back five officers who have been laid off. Any additional cost not supported by the grant must be made up from agency funds. The present grant awarded is a new hire grant which will add five new deputies. For FY 2011/12 the CEO has requested departments submit reductions to help the county during these tough financial times. The current budget for the Sheriff's department (Operations) contains the reduction in force of five deputies. To decrease the impact to the department the Sheriff and CEO may request a modification of the grant to a rehire status which will provide the department the ability to rehire up to five deputies.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$500,648	***$8,984***		***($303,878)***	***$1,017,526***	***$1,223,280***	***$1,137,635***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	4,759,784	5,778,376	5,856,673	5,856,673
CHARGES FOR CURRENT SERVICES	772,209	949,552	820,100	832,390
OTHER REVENUE	91	843	0	0
TOTAL REVENUES	5,532,084	6,728,771	6,676,773	6,689,063
SALARIES & EMPLOYEE BENEFITS	11,946,962	12,308,239	9,500,550	10,886,035
SERVICES & SUPPLIES	8,945,426	8,432,139	7,299,587	8,020,330
OTHER CHARGES	24,885	17,360	0	0
INTRAFUND & INTERFUND TRANSFERS	-585,015	-563,346	-563,988	-1,220,998
CAPITAL ASSETS	57,376	72,569	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	20,389,634	20,266,961	16,236,149	17,685,367
NET COST	-14,857,550	-13,538,190	-9,559,376	-10,996,304

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

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 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.

REVENUE

This category is increased overall for State Other and State Aid – Public Safety Services based on new felonies that require DNA testing that will be reimbursed and current receipts of Public Safety funds.

At final budget funds were transferred from Law Enforcement Services to Personnel Services to correctly reflect appropriate line item where funds are to be allocated.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Commander-Corrections	0	1	1	1
Commander-Corrections (At Will)	2	0	0	0
Sheriff Director Administrative Services	1	1	1	1
Correctional Senior Sergeant-Safety	12	12	7	9
Correctional Officer I/II	81	81	58	69
Food Service Manager	1	1	1	1
Correctional Facility Cook I/II	7	7	7	7
Farm Manager	0	0	0	0
Security Systems Operator	7	5	0	2
Correctional Facility Admissions Clerk	2	4	4	4
Accounting Technician	0	0	0	0
TOTAL FULL-TIME & VS	113	112	79	94
Extra Help				
EH Correctional Facility Cook I	1.00	1.00	1.00	1.00
EH Correctional Officer I/II	10.00	10.00	0.00	0.00
EH Sheriff Security Operator	4.00	4.00	0.00	0.00

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
TOTAL FTE	15.00	15.00	1.00	1.00
TOTAL BUDGETED/APPROVED	128.00	127.00	80.00	95.00

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.

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

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 – Corrections classification was changed to Commander – Corrections (At-Will).

On September 29, 2009 the Commander - Corrections (At-Will) Classification was changed to Commander – Corrections.

On August 24, 2010 (final budget) the Board of Supervisors approved to hold one (1) Correctional Senior Sergeant (Position #59) vacant for half of the fiscal year due to budget constraints. Two (2) Correctional Facility Admission Clerks were added and delete two (2) vacant Security Systems Operators (Position #95, 99). Furthermore, the department requests to delete one (1) vacant Commander – Corrections (Position #74) due to budgetary 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 2011/12 Proposed Budget the County Executive Officer, in coordination with the department, recommends the deletion of nineteen (19) filled Correctional Officer I/II (Position #3, 8, 11, 15, 42, 44, 45, 51, 57, 62, 82, 83, 120, 123, 130, 134, 137, 141, 144), five (5) filled Correctional Senior Sergeant (Position #2, 35, 117, 136, 143), five (5) filled Security Systems Operators (Position #47, 98, 101, 105, 106), and four (4) vacant Correctional Officer I/II (Position #36, 50, 78, 110) in order to facilitate the CEO's recommendation to reduce the departmental budget by twenty percent. These reductions are part of the Main Jail closure proposal. The resulting cuts would result in transfer of inmates to the John Latorraca Facility, mothballing of the Main Jail facility, and release of inmates if John Latorraca facility is overcrowded per Federal regulations.

On July 26, 2011 the Board of Supervisors rescinded the action taken at Proposed Budget to delete five (5) Correctional Officer I/II (Position #130, 134, 137, 141, 144) due to an expected increase in revenue and workload requirements from California Assembly Bill 109.

On August 9, 2011 the Board of supervisors added two (2) Correctional Sergeants (Position #155, 156), six (6) Correctional Officer I/II (Position #149, 150, 151, 152, 153, 154), and two Security System Operator (Position #147, 148) in order to maintain staffing at the Main Jail.

SERVICES AND SUPPLIES

This category is decreased overall based on proposed plan to close the Main Jail located at 700 W. 22nd Street in Merced. All line items associated with jail operations were affected.

At final budget this category is increased for Professional and Special Services – Medical Services, Food, Clothing and Personal Supplies – Other, and Clothing and Personal Supplies – Inmates to maintain partial section of main jail.

OTHER CHARGES

This category is decreased based on no appropriations being requested for FY 11/12.

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

At final budget this category was adjusted to reflect funding for AB 109 Realignment legislation.

CAPITAL ASSETS
None.

POLICY IMPLICATION
For FY 2011/12 the County Executive Officer has requested reductions in departmental budgets to help provide a balanced budget. The Sheriff has submitted a proposal to close the Main Jail Facility to meet these reductions. This proposal would include the reduction of thirty three (33) positions. Inmates would be transferred from the Main Jail facility to the John Latorraca Facility and the Main Jail would be held vacant until a decision is made about its future.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$1,385,485	***$720,743***		***($359,633)***	***($297,377)***	***$1,449,218***	***$12,290***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	250,870	247,817	261,700	211,700
OTHER REVENUE	595,298	549,751	620,000	570,000
TOTAL REVENUES	846,168	797,568	881,700	781,700
SALARIES & EMPLOYEE BENEFITS	212,835	261,673	438,470	438,470
SERVICES & SUPPLIES	485,953	413,008	773,971	773,971
TOTAL EXPENDITURES/APPROPRIATIONS	698,788	674,681	1,212,441	1,212,441
NET COST	147,380	122,887	-330,741	-430,741

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

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.

REVENUE

This category is being budgeted at FY 2010/11 level.

At final budget Other Concessions and Other Sales – Concession Sales were adjusted to balance the budget unit based on current information.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 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

The salary 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

This category is decreased overall in Special Department Expense – Recreational Equipment and Transportation and Travel – County Vehicle.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

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*
						($100,000)

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
FINES FORFEITS AND PENALTIES	400,000	400,000	400,000	400,000
AID FROM OTHER GOVT AGENCIES	2,343,137	2,086,230	3,055,055	3,055,055
CHARGES FOR CURRENT SERVICES	28,885	35,721	33,569	33,569
OTHER REVENUE	253	446	14,516	14,516
TOTAL REVENUES	2,772,275	2,522,397	3,503,140	3,503,140
SALARIES & EMPLOYEE BENEFITS	5,725,072	6,300,201	6,497,067	6,497,067
SERVICES & SUPPLIES	1,541,813	1,662,640	1,637,419	1,637,419
OTHER CHARGES	541,588	540,303	470,298	470,298
INTRAFUND & INTERFUND TRANSFERS	823,539	983,399	954,454	954,454
CAPITAL ASSETS	74,610	119,285	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	8,706,622	9,605,828	9,559,238	9,559,238
NET COST	-5,934,347	-7,083,431	-6,056,098	-6,056,098

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

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 2011/12, the Juvenile Justice Correctional Complex (JJCC) reduced from 120 beds to 105 beds. 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 11/12 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.

REVENUE

An increase in revenue is based on anticipated increases in State, Federal and Institutional Care and Services funding.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Assistant Chief Probation Officer	1	1	0	0
Probation Division Director	0	0	0	0
Probation Program Manager	2	2	2	2
Supervising Juvenile Institution Officer	6	6	6	6
Juvenile Institution Officer III	17	17	15	15
Juvenile Institution Officer I/II	39	39	35	35
Security Systems Operator	6	6	5	5
Account Clerk I/II	0	0	0	0
Office Assistant I/II Confidential	1	1	1	1
Typist Clerk I/II Confidential	0	0	0	0
Grounds Maintenance Worker I/II	0	1	0	0
TOTAL FULL-TIME & VS	72	73	64	64
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	77.43	78.43	69.43	69.43

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.

On August 24, 2010 the Board of Supervisors approved the transfer of one (1) Grounds Maintenance Worker I/II from

SALARIES AND EMPLOYEE BENEFITS (Continued)
BU70200 (Position #18) for the Juvenile Probation and Camps 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.

In order to facilitate the CEO's recommendation to reduce the departmental budget by twenty percent the County Executive Officer, in coordination with the department, recommends the deletion of one (1) filled Assistant Chief Probation Officer (Position #78), three (3) filled Juvenile Institution Officer I/II (Position #12, 68, 71), one (1) vacant Juvenile Institution Officer I/II (Position #9), two (2) vacant Juvenile Institution Officer III (Position #16, 40), one (1) vacant security Systems Operator (Position #47), and one (1) vacant Grounds Maintenance Worker I/II (Position #79) for FY 2011/12 Proposed Budget

SERVICES AND SUPPLIES
This category decreased overall due to decreases in Professional and Special Services – Contractual Agreements, Professional ad Special Services – Data Processing and Special Department Expense – Other costs.

OTHER CHARGES
This category increased overall due to an anticipated increase in Support and Care of Persons.

INTRAFUND AND INTERFUND TRANSFERS
Intrafund Transfers In and Intrafund Transfers Out have been adjusted based on the departmental.

CAPITAL ASSETS
None.

POLICY IMPLICATION
As part of the proposed budget, 15 of the 120 Juvenile Hall beds are proposed for closure; seven (7) beds are those reserved for detention (those minors detained pending court) and eight (8) beds are for minors committed to the Bear Creek Academy camp program. Closure of detention beds will limit the ability of law enforcement agencies to book juvenile felony offenders and/or will result in necessitating the release of other juvenile felony offenders. Closure of camp beds will limit the ability of the Court to place minors adjudicated for felony offenses in the rehabilitative commitment program.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	4,608,661	4,714,722	4,923,282	6,111,275
CHARGES FOR CURRENT SERVICES	285,771	277,653	265,500	265,500
OTHER REVENUE	14,555	14,495	16,000	16,000
TOTAL REVENUES	4,908,987	5,006,870	5,204,782	6,392,775
SALARIES & EMPLOYEE BENEFITS	7,731,854	8,245,500	8,201,927	8,736,033
SERVICES & SUPPLIES	2,419,355	2,369,192	1,312,033	1,314,431
OTHER CHARGES	281	3,550	0	0
INTRAFUND & INTERFUND TRANSFERS	-382,204	-229,984	-167,587	552,822
TOTAL EXPENDITURES/APPROPRIATIONS	9,769,286	10,388,258	9,346,373	10,603,286
NET COST	-4,860,299	-5,381,388	-4,141,591	-4,210,511

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

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. In early 2011, the California State Legislature passed the Public Safety Realignment Act, Assembly Bills 109 and 117, which transfers responsibility for supervising specific low-level inmates and parolees from the California Department of Corrections and Rehabilitation to counties. The impact of this legislation on the justice system and other social services will be significant.

REVENUE

This category increased due to an increase in funding from State and Federal sources.

At Final Budget revenues were increased as a result of anticipated Public Safety – Realignment revenues.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Chief Probation Officer	1	1	1	1
Chief Probation Officer Designee	0	1	0	0
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	8	7	7
Court and Hearing Officer	0	0	0	0
Deputy Probation Officer I/II/III	48	47	42	47
Probation Assistant	3	3	0	2
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	9	9	7	7

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Account Clerk I/II	1	1	1	1
Office Assistant I/II	2	2	2	2
TOTAL FULL-TIME & VS	82	81	69	69
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
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	83.01	82.01	70.01	70.01

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.

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.

On August 24, 2010 (Final Budget) the Board of Supervisors approved to delete one (1) vacant Deputy Probation Officer (Position #36) and one (1) filled Supervising Probation Officer (Position #109) due to budgetary constraints and hold one (1) Legal Process Clerk II (Position #94) vacant for half of the fiscal year due to budget constraints. One (1) Chief Probation Officer Designee position was added for two pay periods due to expected retirement.

On February 15, 2011 the Board of Supervisors approved the deletion of two (2) vacant Legal Process Clerk I/II (Position #6, 94), one (1) vacant Supervising Probation Officer (Position #96), one (1) vacant Probation Assistant (Position #49), and two (2) vacant Deputy Probation Officer I/II/III (Position #41, 104) in preparation of upcoming countywide revenue shortfall.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

In order to facilitate the CEO's recommendation to reduce the departmental budget by twenty percent the County Executive Officer, in coordination with the department, recommends the deletion of three (3) filled Deputy Probation Officer I/II/III (Position #24, 52, 98), and two (2) filled Probation Assistant (Position #69, 76) for FY 2011/12 Proposed Budget.

On July 26, 2011 the Board of Supervisors rescinded the action taken at Proposed Budget to delete two (2) Probation Assistant (Position #69, 76), three (3) Deputy Probation Officer I/II/III (Position #24, 52, 98), and add two (2) vacant Deputy Probation Officer I/II/III effective September 26, 2011 due to an expected increase in revenue and workload requirements from California Assembly Bill 109.

SERVICES AND SUPPLIES
This category increased as a whole due to an increase in Special Department Expenses – Software and Professional and Special Services - Contractual Agreements costs.

At Final Budget Insurance – General Liability costs were increased to support higher anticipated costs.

OTHER CHARGES
This category includes Support and Care of Persons-Aid that is used to cover the costs of providing lunch to minors enrolled in the Day Reporting summer program.

INTRAFUND AND INTERFUND TRANSFERS
The Intrafund Transfers In category reflected a small adjustment over the prior year.

At Final Budget Intrafund Transfers Out was adjusted for staff allocation due to anticipated AB 109 realignment costs.

CAPITAL ASSETS
None.

POLICY IMPLICATION
As part of the proposed budget, five (5) field services positions are proposed for elimination; three (3) positions are filled with Deputy Probation Officers and two (2) with Probation Assistants. Elimination of the Deputy Probation Officers will result in reduced services to adult and juvenile offenders and their families and elimination of the probation assistants will result in the loss of valuable services they provide to the Placement and Juvenile/Adult Intake Units.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$534,106	*$2,398*		*$720,409*		*$1,256,913*	*$1,187,993*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
CHARGES FOR CURRENT SERVICES	234	264	0	0
TOTAL REVENUES	234	264	0	0
OTHER CHARGES	118,997	54,723	50,000	50,000
TOTAL EXPENDITURES/APPROPRIATIONS	118,997	54,723	50,000	50,000
NET COST	-118,763	-54,459	-50,000	-50,000

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.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category is decreased from Institutional Care and Services – Aid costs.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - FIRE PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
TAXES	10,447,454	10,832,633	10,918,000	11,307,052
USE OF MONEY AND PROPERTY	213,487	195,444	175,001	190,001
AID FROM OTHER GOVT AGENCIES	194,762	164,472	153,500	153,500
CHARGES FOR CURRENT SERVICES	270,161	241,436	840,591	840,591
OTHER REVENUE	1,549,541	107,166	232,000	252,000
TOTAL REVENUES	12,675,405	11,541,151	12,319,092	12,743,144
SALARIES & EMPLOYEE BENEFITS	846,585	911,722	1,029,768	1,029,768
SERVICES & SUPPLIES	11,154,690	4,225,820	12,107,926	12,096,654
INTRAFUND & INTERFUND TRANSFERS	-196,292	-203,792	-367,307	-610,975
CAPITAL ASSETS	286,442	1,668,520	1,045,420	1,047,620
TOTAL EXPENDITURES/APPROPRIATIONS	12,091,425	6,602,270	13,815,807	13,563,067
NET COST	583,980	4,938,881	-1,496,715	-819,923

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

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.

REVENUE

Revenue has increased overall due to the inclusion of impact fee revenue from trust need to fund previously obligated projects.

At Final Budget secured and unsecured property tax revenues were increased to reflect the actual roll received in the prior fiscal year discounted based on future expectations.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 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	0.00	0.00	0.00	0.00
EH Laborer	1.20	1.20	1.20	1.20
EH Firefighter Volunteer	*	*	*	*
EH Account Clerk I	0.00	0.00	0.00	0.00
TOTAL FTE	1.20	1.20	1.20	1.20
TOTAL BUDGETED/APPROVED	7.20	7.20	7.20	7.20

For FY 2010/11 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.

SERVICES AND SUPPLIES

This category has increased overall due to an increase in contractual costs with CDF over the prior year. Other increases include costs for Auto Physical Damage Insurance, utilities, training and fuel costs. The CDF contract for services has incurred a slight increase of roughly 1% due to salary and benefit adjustments. There is not a projected change in the service level at this time.

This category decreased overall due to a reduction in expected CalFire contract costs.

OTHER CHARGES
None

INTRAFUND AND INTERFUND TRANSFERS
This category reflects the cost transfer for staff time provided to grant projects.

This category was decreased at final Budget to reflect the cost reimbursements for costs in grant projects.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
81099	***Dos Palos Y Tuff Shed***	***$0***	***$0***	***$3,200***
82020	3 Command Vehicle Replacements	$60,000	$60,000	$60,000
82021	SCBA Equipment	215,420	215,420	215,420
82041	***2 Ice Machines***	***0***	***0***	***9,000***
83600	Structures and Improvements	600,000	600,000	600,000
83624	Station 81 Roof	130,000	130,000	130,000
83625	Station 81 Repairs	40,000	40,000	40,000
Total		***$1,045,420***	***$1,045,420***	***$1,057,620***

One command vehicle has been purchased in the prior fiscal year. Due to an anticipated reduction in on-going revenue the department has suspended its request for two engines and one command vehicle after further evaluation of ongoing revenue. In FY2009 the department conducted a study of the condition of the station throughout the county. The structure and improvements are a variety of station house improvements and capital repairs need to either increase efficiency or safety needs based on the department study. Impact fees have been set aside in FY 2010/2011 in order to fund the repairs needed. The Department of Public Works is in process of providing a more detailed cost estimate. The Station 81 roof and repairs are requested to address the failing roof at the MLK location and repair the water damage incurred in the prior year.

At Final Budget appropriation was added to complete the Tuff Shed project at the Dos Palos Y station from the previous fiscal year. Appropriation was also established to replace two ice machines that have failed or shown signs of failing after Proposed Budget.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($11,272)		*($243,668)*	*$2,200*	*($252,740)*	*$424,052*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - FIRE PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	412,382	449,771	911,000	1,542,521
TOTAL REVENUES	412,382	449,771	911,000	1,542,521
SALARIES & EMPLOYEE BENEFITS	65,924	74,776	75,525	75,525
SERVICES & SUPPLIES	126,253	518,022	557,772	595,586
INTRAFUND & INTERFUND TRANSFERS	203,792	440,462	367,307	573,261
CAPITAL ASSETS	119,268	91,279	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	515,237	1,124,539	1,000,604	1,244,372
NET COST	-102,855	-674,768	-89,604	298,149

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

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.

REVENUE

Revenue has increased due to the anticipation of completing a variety of Homeland Security projects in the fiscal year.

At Final Budget revenue was increased based on completion of grant projects.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Office Assistant III	1	1	1	1
TOTAL FULL-TIME & VS	1	1	1	1
TOTAL BUDGETED/APPROVED	1.00	1.00	1.00	1.00

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

SERVICES AND SUPPLIES

This category has increased due to the anticipation of completing a variety of homeland Security projects in the fiscal year.

At Final Budget Special Depart Expense – Cost Allocation Plan was increased to reflect the various grants share of these costs.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects the reimbursement or charge of personnel services as related to the Emergency Management Performance Grant.

At Final Budget this category was increased to reflect the reimbursement to BU25000 for grant support and other costs incurred.

CAPITAL ASSETS

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*
	$37,814		***$205,954***		***$243,768***	***$631,521***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - FLOOD CONTROL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
OTHER REVENUE	0	82	0	0
TOTAL REVENUES	0	82	0	0
SERVICES & SUPPLIES	414,012	269,426	362,669	362,669
TOTAL EXPENDITURES/APPROPRIATIONS	414,012	269,426	362,669	362,669
NET COST	-414,012	-269,344	-362,669	-362,669

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

DPW-CREEK PROJECTS DIVISION

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

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

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

REVENUE
None.

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 decreased 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.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
FINES FORFEITS AND PENALTIES	3,800	6,400	16,000	16,000
AID FROM OTHER GOVT AGENCIES	1,713,422	2,068,304	1,909,923	1,909,923
CHARGES FOR CURRENT SERVICES	271,171	281,160	302,250	302,250
OTHER REVENUE	1,898	892	0	0
TOTAL REVENUES	1,990,291	2,356,756	2,228,173	2,228,173
SALARIES & EMPLOYEE BENEFITS	2,824,662	2,910,846	2,964,921	2,964,921
SERVICES & SUPPLIES	328,116	335,402	315,213	315,213
INTRAFUND & INTERFUND TRANSFERS	-46,459	-41,459	-116,241	-116,241
CAPITAL ASSETS	171,131	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,277,450	3,204,789	3,163,893	3,163,893
NET COST	-1,287,159	-848,033	-935,720	-935,720

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

The California Department of Food and Agriculture (CDFA) has 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 is in jeopardy of elimination. Other State General Fund contracts in danger of elimination include the Weed Management Area (WMA) contract and the Red Imported Fire Ant (RIFA) contact for post treatment survey. These are critical preventative inspections that help avoid much more costly eradication efforts if these pests slip through and become established. The Red Imported Fire Ant escaped inspection and 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. With their funding cut for the eradication program it is expected funding for post treatment survey will be cut as well. 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.

Fortunately, the County's main State source of funding, unclaimed gas tax (UGT) has become a stable source of funding. In legislative year 2007-2008, the distribution of UGT to County Agricultural Commissioners' authorized under the Budget Act, was placed in code

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

REVENUE

This category has been increased in State Aid for Agriculture and Agriculture Services based on revised revenues for inspections and a one-time transfer of funds.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 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	15	15	14	14
Integrated Pest Management Specialist	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Automation Systems Analyst I/II	1	0	0	0
County Office Supervisor	1	1	1	1
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 VS	0	0	0	0
TOTAL FULL-TIME & VS	28	27	26	26
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	0.50	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	5.66	5.66	5.66	5.66
TOTAL BUDGETED/APPROVED	34.66	33.66	32.66	32.66

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).

On August 24, 2010 (Final Budget) one (1) vacant Automation Systems Analyst (Position #25) was transferred to BU75601, Administrative Services- Information Systems, to align with County IS service plan.

On February 15, 2011 the Board of Supervisors approved the deletion of one (1) vacant Agricultural Biologist I/II/III (Position #13) in preparation of upcoming countywide revenue shortfall.

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

SERVICES AND SUPPLIES

This category has been reduced in Office Expense-General, Transportation and Travel-County Vehicle, Professional and Special Services-Data Processing, and Transportation and Travel-In State Overnight, based fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category has been adjusted to offset labor support for BU 28700.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	32,195	30,000	30,000	30,000
OTHER REVENUE	82,821	99,509	110,000	110,000
TOTAL REVENUES	115,016	129,509	140,000	140,000
SERVICES & SUPPLIES	66,296	54,826	75,000	75,000
INTRAFUND & INTERFUND TRANSFERS	35,000	30,000	65,000	65,000
TOTAL EXPENDITURES/APPROPRIATIONS	101,296	84,826	140,000	140,000
NET COST	13,720	44,683	0	0

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

SPECIAL PEST CONTROL

BUDGET UNIT 27100

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

REVENUE

This category has reduced in Other Sales based on departmental estimate.

SALARIES AND EMPLOYEE BENEFITS

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

This category has reduced in Agriculture based on departmental estimate and in response to changes in legislation restricting sales.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is budgeted at FY 10/11 levels.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
FINES FORFEITS AND PENALTIES	6,000	0	9,000	9,000
AID FROM OTHER GOVT AGENCIES	11,301	10,948	10,150	10,150
CHARGES FOR CURRENT SERVICES	234,479	245,108	255,550	255,550
TOTAL REVENUES	251,780	256,056	274,700	274,700
SALARIES & EMPLOYEE BENEFITS	441,950	415,770	497,010	497,010
SERVICES & SUPPLIES	53,556	57,138	56,961	56,961
OTHER CHARGES	-564	-45	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	494,942	472,863	553,971	553,971
NET COST	-243,162	-216,807	-279,271	-279,271

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.

REVENUE

Fines Forfeits and Penalties and budgeted at FY 10-11 levels. The category increased overall for Charges for Current Charges, and Weights and Measures Fees based on departmental estimate.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Deputy Director Weights & Measures	0	0	0	0
Weights & Measures Inspector I/II/III	4	4	3	3
Weights & Measures Inspector I/II/III V/S	0	0	1	1
Office Assistant III VS	1	1	1	1
TOTAL FULL-TIME & V/S	5	5	5	5
TOTAL BUDGETED/APPROVED	5.00	5.00	5.00	5.00

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.

The salary 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 FY2011/12 the department requests to change one full time Weights & Measures Inspector I/II/III (Position #3) to variable shift. The reduction in hours will result in less work being completed. The workload will focus on annual inspections of commercial devices, and quantity control inspections will be conducted on a complaint basis. This leaves consumers vulnerable to overcharges caused by pricing errors.

SERVICES AND SUPPLIES

This category reduced overall in Transportation and Travel-County Vehicle, Communications-Internal Services, Maintenance Equipment-Auto, and Small Tools and Instruments based on fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

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COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
LICENSES AND PERMITS	886,782	1,239,544	1,089,913	1,089,913
CHARGES FOR CURRENT SERVICES	5,042	9,250	6,200	6,200
OTHER REVENUE	129,307	23,146	20,000	20,000
TOTAL REVENUES	1,021,131	1,271,940	1,116,113	1,116,113
SALARIES & EMPLOYEE BENEFITS	1,009,071	796,158	863,024	863,024
SERVICES & SUPPLIES	192,897	203,017	253,089	253,089
TOTAL EXPENDITURES/APPROPRIATIONS	1,201,968	999,175	1,116,113	1,116,113
NET COST	-180,837	272,765	0	0

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

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.

REVENUE
This category is increased overall in Construction Permits based on current year actual and projected revenues.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Deputy Building Official	1	1	1	1
Supervising Building Inspector	1	1	1	1
Building Inspector I/II	5	3	3	3
Staff Services Assistant	1	1	1	1
Building Permit Assistant I/II	2	1	1	1
TOTAL FULL-TIME & VS	10	7	7	7
Extra Help				
EH Building Inspector	1.00	1.00	0.00	0.00
TOTAL FTE	1.00	1.00	0.00	0.00
TOTAL BUDGETED/APPROVED	11.00	8.00	7.00	7.00

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.

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.

On April 13, 2010 the Board of Supervisors approved the deletion of three (3) filled positions due to decreased departmental revenues: two (2) Building Inspector I/II (Position #3, 5), one (1) Building Permit Assistant I/II (Position #6).

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

SERVICES AND SUPPLIES
This category is increased overall based on Professional and Special Services – Administrative for services provided from Public Works administration, Professional and Special Services – Data Processing is increased based on new rates, and Professional and Special Services for outside plan check services.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
LICENSES AND PERMITS	647,760	528,990	0	0
CHARGES FOR CURRENT SERVICES	1,710,678	1,454,098	0	0
OTHER REVENUE	17,347	12,794	0	0
TOTAL REVENUES	2,375,785	1,995,882	0	0
SALARIES & EMPLOYEE BENEFITS	2,285,739	1,667,000	0	0
SERVICES & SUPPLIES	413,516	374,962	0	0
INTRAFUND & INTERFUND TRANSFERS	-395,109	-244,117	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,304,146	1,797,845	0	0
NET COST	71,639	198,037	0	0

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.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Deputy Director Public Works Professional Services	1	0	0	0
Supervising Engineer	1	1	0	0
Project Engineer	3	1	0	0
Senior Engineering Associate	1	1	0	0
Deputy County Surveyor	1	1	0	0
Engineering Associate I/II/III	4	3	0	0
Engineering Technician I/II/III	3	0	0	0
Supervising Architect	1	1	0	0
Building Project Specialist	2	1	0	0
Building Project Planner	0	0	0	0
Support Services Assistant	0	0	0	0
County Office Supervisor	1	1	0	0
Road Permit Clerk	1	1	0	0
Office Assistant I/II	1	1	0	0
TOTAL FULL-TIME & VS	20	12	0	0
Extra Help				
EH Special Projects Coordinator	0.40	0.40	0.00	0.00
EH Student Intern	0.75	0.75	0.00	0.00
TOTAL FTE	1.15	1.15	0.00	0.00
TOTAL BUDGETED/APPROVED	21.15	13.15	0.00	0.00

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

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).

On April 13, 2010 the Board of Supervisors approved the deletion of the following eight (8) positions due to decreased departmental revenues: three (3) filled Engineering Technician I/II/III (Position #15, 19, 32), one vacant (1) Building Project Specialist (Position #31), one (1) vacant Engineering Associate I/II/III (Position #11), two (2) vacant Project Engineer (Position # 18, 20), and one (1) vacant Deputy Director Public Works Professional Services (Position #25).

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

For FY2011/12 the following positions are requested to be transferred in order to align the duties performed to the department were the majority of service was provided. One (1) Office Assistant I/II (Position #28), One (1) Building Project Specialist (Position #2), one (1) Deputy County Surveyor (position #5), and one (1) Supervising Architect (Position #22) are requested to be transferred to BU 19900. Three (3) Engineering Associate I/II/II (Position #6, 8, 35), one (1) Supervising Engineer (Position #23), one (1) Senior Engineering Associate (Position #27), one (1) County Office Supervisor (Position #14), one (1) Road Permit Clerk (Position #34), and one (1) Project engineer (Position #10) are requested to be transferred to BU 30000.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
TAXES	502,323	544,705	540,000	540,000
LICENSES AND PERMITS	1,161	1,235	1,000	1,000
CHARGES FOR CURRENT SERVICES	857,702	852,631	867,000	867,000
OTHER REVENUE	265,144	30	50	50
TOTAL REVENUES	1,626,330	1,398,601	1,408,050	1,408,050
SALARIES & EMPLOYEE BENEFITS	740,693	672,477	672,529	672,529
SERVICES & SUPPLIES	239,806	438,385	366,396	366,396
OTHER CHARGES	-350	0	0	0
CAPITAL ASSETS	49,677	0	108,000	108,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,029,826	1,110,862	1,146,925	1,146,925
NET COST	596,504	287,739	261,125	261,125

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.

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.

REVENUE

This category reduced overall in Recording Fees-Recorder, Other Taxes-Transfer Tax, Micrographic Fees, Other Services, and Truncation Fees based on trends. This category increased in Vital and Health Stats Fees based on departmental estimate.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Chief Deputy Recorder	1	1	1	1
Supervising Recorder	0	1	1	1
Supervising Accounting Technician	0	0	0	0
Recorder Clerk I/II/III	6	5	3	3
Office Assistant I/II	4	3	3	3
TOTAL FULL-TIME & V/S	11	10	8	8
Extra Help				
EH Office Assistant I/II	0.50	0.50	0.00	0.00
EH Legal Clerk I/II	0.50	0.50	0.00	0.00
TOTAL FTE	1.00	1.00	0.00	0.00
TOTAL BUDGETED/APPROVED	12.00	11.00	8.00	8.00

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).

On April 13, 2010 the Board of Supervisor approved the addition of one (1) Supervising Recorder (Position #15) and the deletion of one (1) vacant Recorder Clerk I/II/III (Position#5) and one (1) vacant Office Assistant I/II (Position #8).

On February 15, 2011 the Board of Supervisors approved the deletion of one (1) vacant Recorder Clerk I/II/III (Position #2) in preparation of upcoming countywide revenue shortfall.

The salary 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 2011/12 Proposed Budget the County Executive Officer in coordination with the department recommends the deletion of one (1) filled Recorder Clerk I/II/III (Position #13) in order to facilitate the CEO's recommendation to reduce the departmental budget by twenty percent. The department intends to return to the Board to request to restore the deleted position in order to meet workload demands that will increase as economy recovers.

SERVICES AND SUPPLIES

This category reduced overall in Spec Dept Expense-Records Restoration, Professional and Special Service-Data Processing, Maintenance of Equipment, Rents and Leases-Struct, Improv and GR based on departmental estimate. This

SERVICES AND SUPPLIES (Continued)
category increased overall in Special Dept Expense-Software and Professional and Special Service-Microfilm Service based on departmental estimates.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
81152	1 Scanner	$8,000	$8,000	$8,000
82034	Southtech Vital Doc S/Ware	$100,000	$100,000	$100,000
TOTAL		$108,000	$108,000	$108,000

The Scanner is requested to replace an obsolete machine no longer cost effective to use. The modernized SouthTech Vital Doc Software will improve efficiencies because the planned automation improvements will lessen the impact of staff reductions in the recording area.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	50,000	0	0	0
CHARGES FOR CURRENT SERVICES	23,840	24,854	25,000	25,000
OTHER REVENUE	3,735	5,205	5,000	5,000
TOTAL REVENUES	77,575	30,059	30,000	30,000
SALARIES & EMPLOYEE BENEFITS	754,106	709,467	795,307	795,307
SERVICES & SUPPLIES	247,124	192,547	275,429	275,429
TOTAL EXPENDITURES/APPROPRIATIONS	1,001,230	902,014	1,070,736	1,070,736
NET COST	-923,655	-871,955	-1,040,736	-1,040,736

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

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.

REVENUE

This category is decreased in State Other based on current information.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Forensic Pathologist	1	1	1	1
Deputy Coroner I/II	4	4	4	4
Community Service Technician	1	1	0	0
Coroner's Assistant	0	0	0	0
TOTAL FULL-TIME & VS	6	6	5	5
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	7.00	7.00

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.

The salary 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.

Due to administrative oversight, the Community Service Technician had been previously listed as a Coroner Assistant.

In order to facilitate the CEO's recommendation to reduce the departmental budget by twenty percent the County Executive Officer, in coordination with the department, recommends the deletion of one (1) vacant Community Service Technician (Position #5) for FY 2011/12 Proposed Budget.

SERVICES AND SUPPLIES

This category is increased overall based on adjusted rates for Professional and Special Services – Data Processing.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	2,400	2,203	3,500	3,500
AID FROM OTHER GOVT AGENCIES	652,589	1,053,060	2,279,384	2,279,384
CHARGES FOR CURRENT SERVICES	36,874	29,542	72,000	72,000
OTHER REVENUE	0	0	684,820	684,820
TOTAL REVENUES	691,863	1,084,805	3,039,704	3,039,704
SERVICES & SUPPLIES	639,859	946,590	3,039,704	3,039,704
TOTAL EXPENDITURES/APPROPRIATIONS	639,859	946,590	3,039,704	3,039,704
NET COST	52,004	138,215	0	0

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

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.

REVENUE

Revenues were increased due to anticipated Federal Other funding to support program encumbrance and Neighborhood Stabilization Program administrative costs. In Fiscal Year 2011/12, Federal Other was reduced due to expiring Neighborhood Stabilization Program. State Other and Other Revenue were increased due to newly awarded HOME and CDBG grant funds and program income.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

In Fiscal Year 2011/12, Special Department Expense, Grant Income Loans was reduced due to expiring grants and anticipated expenditure schedules. Special Department Expense Program Income Loans was increased due to anticipated NSPIII program income.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
FINES FORFEITS AND PENALTIES	3,840	2,741	2,032	2,900
USE OF MONEY AND PROPERTY	99	81	100	100
OTHER REVENUE	408	436	0	0
TOTAL REVENUES	4,347	3,258	2,132	3,000
SERVICES & SUPPLIES	6,311	5,600	4,910	4,910
TOTAL EXPENDITURES/APPROPRIATIONS	6,311	5,600	4,910	4,910
NET COST	-1,964	-2,342	-2,778	-1,910

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

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.

REVENUE
Revenue received from Interest is anticipated to be lower.

At final budget this category was adjusted in Other Court Fines based on higher than anticipated fourth quarter for FY 11/12.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
The Eastside Fish and Game Association uses it's funding to replenish game birds; Special Department Expense – Other expenses were increased for this year.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
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*
						$868

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
FINES FORFEITS AND PENALTIES	3,840	2,741	2,032	2,900
USE OF MONEY AND PROPERTY	99	81	100	100
TOTAL REVENUES	3,939	2,822	2,132	3,000
SERVICES & SUPPLIES	5,200	0	4,503	4,910
TOTAL EXPENDITURES/APPROPRIATIONS	5,200	0	4,503	4,910
NET COST	-1,261	2,822	-2,371	-1,910

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

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.

REVENUE
Revenue received from Interest is anticipated to be lower.

At final budget this category was adjusted in Other Court Fines based on higher than anticipated fourth quarter for FY 11/12.

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. Special Department Expenses – Other costs are projected to be slightly higher.

At final budget this category was adjusted in Special Department Expense – Other to balance budget unit.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
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*
	$407				***$407***	***$868***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
LICENSES AND PERMITS	286,061	260,113	233,257	233,257
FINES FORFEITS AND PENALTIES	19,508	12,161	16,800	16,800
CHARGES FOR CURRENT SERVICES	645,922	552,028	645,105	959,059
OTHER REVENUE	17,161	43,246	51,820	51,820
TOTAL REVENUES	968,652	867,548	946,982	1,260,936
SALARIES & EMPLOYEE BENEFITS	2,368,863	1,843,086	1,705,899	1,705,899
SERVICES & SUPPLIES	750,742	572,083	676,765	990,719
INTRAFUND & INTERFUND TRANSFERS	-54,588	-28,244	-125,000	-125,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,065,017	2,386,925	2,257,664	2,571,618
NET COST	-2,096,365	-1,519,377	-1,310,682	-1,310,682

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

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, and Public Information Requests.

In Fiscal Year 10/11, the Board directed Staff to begin the process of reviewing options to potentially relocate the GIS Mapping services and administration to Information Systems, which would provide for a more coordinated county-wide availability of the program.

REVENUE

None.

On August 23rd, Final Budget, this category increased due to anticipated revenue from additional professional services contracts for projects.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Development Services Director	1	1	1	1
Assistant Development Services Director	0	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	2	1	1	1
GIS/Development Services Manager	1	0	0	0
Senior Planner	3	3	3	3
Planner I/II/III	4	2	2	2
Planning Technician I/II	3	3	2	2
County Office Supervisor	1	1	1	1
Staff Fiscal Analyst	1	1	0	0
Support Services Assistant	1	1	1	1
Office Assistant III	0	0	0	0
Office Assistant I/II	1	1	0	0
TOTAL FULL-TIME & VS	22	18	15	15
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	24.50	22.50	17.50	17.50

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).

SALARIES AND EMPLOYEE BENEFITS (Continued)
On August 24, 2010 (Final Budget) the Board of Supervisors approved the department's request to delete one (1) filled Code Compliance Technician (Position #33), one (1) filled Planner III (Position #32), and one (1) filled Office Assistant I/II (Position #7) due to fiscal constraints. One (1) GIS/Development Services Manager was transferred to BU75601.

On November 30, 2010 The Board of Supervisors approved reorganization of the department, transferring one (1) Staff Fiscal Analyst I/II (Position #19) to Commerce, Aviation, and Economic Development (BU18200) to better coordinate the Block Grant Programs and transferred one (1) Planning Technician I/II (Position #10) to Information Services (BU75601) as part of the GIS 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.

For FY 2011/12 the department requests to delete one (1) vacant Office Assistant I/II (Position #27) and un-cost one (1) Development Services Director for the fiscal year due to fiscal constraints.

For Fiscal Year 2011/12, the Department has requested to un-cost the vacant Development Services Director position. This is a key position that the Department may be required to fill within the next fiscal years. If circumstances require that this position be filled, then the Department would need to identify additional funding and/or savings in order to compensate for the renewed cost.

SERVICES AND SUPPLIES
For FY 2011/12, Professional & Special Services was increased due to Community Plan Update. Professional & Special Services Contractual Agreements and Professional & Special Services Administrative Services was increased based on staff time associated with special services projects. Insurance General Liability and Special Department Expense Software were decreased.

On August 23rd, Final Budget, Professional and Special Services, Contractual Agreements increased due to additional contracts for special services for projects.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
For FY 2011/12, Intrafund Transfers In was increased due to staff time for Airport Land Use Commission and for General Plan and Community Plan Update.

CAPITAL ASSETS
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*
	$313,954				***$313,954***	***$313,954***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	1,174	1,264	5,400	5,400
OTHER CHARGES	32,950	74,734	65,000	65,000
TOTAL EXPENDITURES/APPROPRIATIONS	34,124	75,998	70,400	70,400
NET COST	-34,124	-75,998	-70,400	-70,400

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

LOCAL AGENCY FORMATION COMMISSION

BUDGET UNIT 28600

The Local Agency Formation Commission (LAFCO) operates under the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code 56000 et seq.). In Merced County, the Commission is composed of two members of the Board of Supervisors, two elected city officials who are either mayors or city council members, and one person representing the general public. The public member is elected by the other four Commission members. The Commission regulates formation of cities, annexations of territory to cities, and formations, annexations, detachments, mergers, consolidations, dissolutions, and reorganizations of special districts (except school districts) within Merced County. Extensive changes in the laws governing LAFCO were enacted January 1, 2001 and require LAFCO to function as an independent entity. Beginning in FY 2001/02, the Commission decided to contract with the County of Merced for LAFCO staff and legal counsel services and is continuing through FY 2009/10.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category was decreased due to anticipated costs for maintaining the facility.

OTHER CHARGES

This category was decreased due to anticipated share of cost for Fiscal Year 2011/12.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
LICENSES AND PERMITS	80,599	75,265	90,000	90,000
CHARGES FOR CURRENT SERVICES	369,961	366,018	416,000	416,000
OTHER REVENUE	95	1,774	0	0
TOTAL REVENUES	450,655	443,057	506,000	506,000
SALARIES & EMPLOYEE BENEFITS	1,201,049	1,187,817	1,200,947	1,195,994
SERVICES & SUPPLIES	432,027	464,461	419,616	503,804
CAPITAL ASSETS	3,432	16,010	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,636,508	1,668,288	1,620,563	1,699,798
NET COST	-1,185,853	-1,225,231	-1,114,563	-1,193,798

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 48% in FY 2009-10. The new Animal Shelter facility opened in March 2009 and will better serve the public and provide opportunities for public outreach and education. However, staffing Levels continue to be critical due to increase in size and capacity of the new shelter which reached full capacity within 90 days of operation.

REVENUE

This category increased in Humane Services and decreased overall in Animal Licenses and Spay/Neuter Surgery based on departmental estimates.

SALARIES AND EMPLOYEES BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Veterinarian (At-Will)	0	0	0	0
Animal Control Assistant Director	1	1	0	0
Animal Services Manager	1	1	1	1
Animal Control Supervisor	1	1	1	1
Animal Control Officer I/II	4	4	4	4
Animal Control Officer I/II (V/S)	0	0	0	1
Animal Control Officer III	1	1	0	0
Animal Control Dispatcher	1	1	0	0
Animal Care Specialist	6	6	6	6
Account Clerk III	1	1	0	0
Office Assistant I/II	2	2	2	2
TOTAL FULL-TIME & VS	18	18	14	15
Contract Staff				
CC Veterinarian	1	1	0.75	1
TOTAL CONTRACT STAFF	1	1	0.75	1
Extra Help				
EH Account Clerk I/II	0.50	0.50	0.00	0.00
Office Assistant I/II	0.00	0.0	0.50	0.50
EH Animal Care Specialist	0.13	0.13	0.50	0.50
EH Animal Control Officer I/II	0.50	0.50	0.00	0.00
TOTAL FTE	1.88	1.88	1.00	1.00
TOTAL BUDGETED/APPROVED	20.88	20.88	15.75	17.00

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.

On August 24, 2010 (final budget) the Board of Supervisors approved to hold one (1) Animal Control Assistant Director (Position #26) vacant for half of the fiscal year due to budget constraints.

SALARIES AND EMPLOYEES BENEFITS (Continued)
On February 15, 2011 the Board of Supervisors approved the deletion of one (1) vacant Animal Control Assistant Director (Position #26) in preparation of upcoming countywide revenue shortfall.

The salary 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 2011/12 Proposed Budget the County Executive Officer, in coordination with the department, recommends the deletion of one (1) filled Animal Control Dispatcher (Position #15), one (1) filled Account Clerk III (Position #8), and one (1) vacant Animal Control Officer III (Position #19) in order to facilitate the CEO's recommendation to reduce the departmental budget by twenty percent.

Reduced staffing levels will impact several areas of the department's operations. The work of the Dispatcher will need to be absorbed by each of the Animal Control Officers who will be assigned to work dispatch on a rotating basis. The deletion of the Animal Control Officer increases the workload for the four remaining field officers who respond to calls for service 6 days a week. Any further reduction in the number of Animal Control Officers available for field response would likely strain response beyond a sustainable level. To offset the loss of the Account Clerk III, the department will use the Agricultural Commissioner's Account Clerk for these duties and will budget 50% of the salary costs of the position. The increased workload for the remaining Account Clerk could result in delays in the settlement of accounts

The department continues to deal with an increased demand for services due to the current economic downturn resulting in an increase in both the number of animals being handled and requests for field service.

On August 23, 2011 the Board of supervisors approved the department's request to add one (1) Animal Control Officer I/II (V/S) due to workload concerns. The Contracted Veterinarian was changed to reflect the appropriate position allocation, resulting in a decrease in salary and employee benefits accounts related to veterinarian services.

SERVICES AND SUPPLIES
This category reduced overall in Special Department Expense-Other, Professional and Special Services-Data Processing, and Transportation and Travel-County Vehicle based on fiscal constraints. This category increased overall in Professional and Special Service-Other County Dept, Insurance-General Liability, and Maintenance-Equipment based on departmental estimate.

On August 23, 2011 (Final Budget) this category is increased in Professional and Special Services – Contractual Agreement, related to the contract for veterinarian services.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
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*
($4,953)	*$84,188*				*$79,235*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	14,583	14,583	14,600	14,600
TOTAL REVENUES	14,583	14,583	14,600	14,600
SERVICES & SUPPLIES	54,000	56,646	56,646	56,646
TOTAL EXPENDITURES/APPROPRIATIONS	54,000	56,646	56,646	56,646
NET COST	-39,417	-42,063	-42,046	-42,046

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

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.

REVENUE

The category of Federal Grazing Fees reduced based on departmental estimate.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

Professional and Special Services budgeted at FY 10-11 levels.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	0	0	10,000	10,000
OTHER CHARGES	66,534	55,780	55,780	55,780
TOTAL EXPENDITURES/APPROPRIATIONS	66,534	55,780	65,780	65,780
NET COST	-66,534	-55,780	-65,780	-65,780

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

MERCED COUNTY ASSOCIATION OF GOVERNMENTS

BUDGET UNIT 28900

The functions of the Merced County Association of Governments (MCAG) are to 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.

EXECUTIVE'S COMMENT

In Fiscal Year 2011/12, MCAG contributions were reduced overall by the County's elimination of the One Voice Program from the approved 2011-2012 MCAG Overall Work Program. This may affect the County's role in some areas of participation with MCAG.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

For Fiscal Year 2011/12, Professional and Special Services – Special Services was reduced due to fiscal constraints.

OTHER CHARGES

In Fiscal Year 2011/12, Contributions to other Agencies was reduced due to overall County fiscal constraints.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	0	25,000	100,000	100,000
TOTAL REVENUES	0	25,000	100,000	100,000
SERVICES & SUPPLIES	11,532	132,722	127,175	127,175
TOTAL EXPENDITURES/APPROPRIATIONS	11,532	132,722	127,175	127,175
NET COST	-11,532	-107,722	-27,175	-27,175

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

AIRPORT LAND USE COMMISSION

BUDGET UNIT 29000

As set forth in sections 21670 through 21676 of the Public Utilities Code, the purpose of the Airport Land Use Commission (ALUC) is to study and recommend uses and use restrictions for land surrounding public airports. The ALUC meets on 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.

REVENUE

For Fiscal Year 2011/12 State Other revenue account was decreased due to anticipated grant funded expenditures.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category was decreased overall due to countywide fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
LICENSES AND PERMITS	43,385	43,249	40,000	40,000
CHARGES FOR CURRENT SERVICES	135,630	125,362	126,000	86,000
OTHER REVENUE	40	54	150	150
TOTAL REVENUES	179,055	168,665	166,150	126,150
SALARIES & EMPLOYEE BENEFITS	74,571	101,759	72,616	72,616
SERVICES & SUPPLIES	14,106	21,657	27,319	27,319
CAPITAL ASSETS	0	44,780	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	88,677	168,196	99,935	99,935
NET COST	90,378	469	66,215	26,215

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

COUNTY CLERK

BUDGET UNIT 29400

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.

On January 5, 2009, the Treasurer – Tax Collector assumed the functions of County Clerk, Registrar of Voters, Elections, and Revenue & Reimbursement Departments. 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.

REVENUE

This category was reduced overall based on a reduction in Marriage Licenses and lowered estimates for Passports. As part of the budget consideration for this department a request to cease provision of Passport Acceptance services is requested, if approved the action would result in further reduction in revenue.

Based on Department recommendation and Board approval the revenue line for Passports was reduced to reflect deletion of the service.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Legal Clerk I/II	1	1	1	1
TOTAL FULL-TIME & VS	1	1	1	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	1.50	1.50	1.50	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.

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.

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

SERVICE AND SUPPLIES

This category was reduced overall based on Memberships, Office Expense – General, Transportation and Travel, and Professional and Special Services – Data Processing based on estimates from the department.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

POLICY ISSUE
The County Clerk has submitted, as part of its budget proposals, the request to discontinue the provision of Passport Acceptance Agency services. This is an elective program the department provides to supplement services provided by other local agencies. Due to the cost and current fiscal constraints the department requests the Board take action to approve the discontinuation of this service by the County Clerk.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

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

PUBLIC WAYS AND FACILITIES FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

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

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
TAXES	118,165	0	0	0
LICENSES AND PERMITS	75,961	87,238	58,000	58,000
FINES FORFEITS AND PENALTIES	1,323	1,272	0	0
USE OF MONEY AND PROPERTY	64,661	122,402	80,000	80,000
AID FROM OTHER GOVT AGENCIES	22,170,485	14,420,137	12,934,686	12,934,686
CHARGES FOR CURRENT SERVICES	4,387,232	2,347,680	3,963,500	3,963,500
OTHER REVENUE	237,618	174,040	152,000	152,000
TOTAL REVENUES	27,055,445	17,152,769	17,188,186	17,188,186
SALARIES & EMPLOYEE BENEFITS	4,845,134	4,899,813	6,665,657	6,665,657
SERVICES & SUPPLIES	5,628,412	5,012,586	5,502,745	6,304,785
OTHER CHARGES	1,514	-340	0	0
INTRAFUND & INTERFUND TRANSFERS	500,000	0	0	0
CAPITAL ASSETS	11,321,580	7,248,693	6,028,000	10,528,000
TOTAL EXPENDITURES/APPROPRIATIONS	22,296,640	17,160,752	18,196,402	23,498,442
NET COST	4,758,805	-7,983	-1,008,216	-6,310,256

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

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.

REVENUE

This category is reduced in State Aid for Design TCRP/RIP, Federal Aid for Design TEA/21, and Federal Aid for Const-SAFETEA HPP and Federal Other. This reduction reflects less construction on Campus Parkway and other Roads projects.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 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	2	2	2
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
Heavy Equipment Mechanic I/II	13	12	12	12
Road Maintenance Worker I/II/III	30	30	30	30
Parts Supply Clerk I/II	2	2	2	2
Refuse Collection Supervisor	1	1	1	1
Supervising Engineer	0	0	1	1
Project Engineer	0	0	1	1
Senior Engineering Associate	0	0	1	1
Road Permit Clerk	0	0	1	1
County Office Supervisor	0	0	1	1
Engineering Associate I/II/III	0	0	3	3
TOTAL FULL-TIME & VS	58	56	64	64
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	59.01	57.01	65.01	65.01

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) vacant Equipment

SALARIES AND EMPLOYEE BENEFITS (Continued)
Service Worker (Position #42) due to fiscal constraints.

On April 13, 2010 the Board of Supervisors approved the deletion of one (1) vacant District Road Supervisor (Position #4) and one (1) vacant Heavy Equipment Mechanic I/II (Position #109) due to State funding and other revenue reductions.

The salary 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 FY2011/12 the department requests to transfer in the following positions from BU 27400 to better align the positions with the services performed: one (1) County Office Supervisor, one (1) Supervising Engineer, one (1) Project Engineer, one (1) senior Engineering Associate, one (1) Road Permit Clerk, and three (3) Engineering Associate I/II/II.

SERVICES AND SUPPLIES
This category is decreased overall in Professional and Special Services – Engineering Services as these services will be maintained internally as a result of the position transfers from Public Works Professional Division. Special Department Expense – Cost allocation Plan is decreased based information provided for FY 2011/12 costs.

At final budget this category was increased in Special Department Expense – Special Fund for adjusted carryover. Transportation and Travel – County Vehicle was increased for new fleet car.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
82030	Gas Monitoring Equipment	$28,000	$28,000	$28,000
87058	***Roads Capital Projects***	***2,000,000***	***2,000,000***	***6,500,000***
87456	Phase II R/W Childs Ave to Yosemite Ave	4,000,000	4,000,000	4,000,000
TOTAL		***$6,028,000***	***$6,028,000***	***$10,528,000***

The Gas Monitoring Equipment is requested per California Air Resources Board regulations. The Roads Capital Projects and Phase II Right of Way Childs Ave to Yosemite Ave are ongoing projects for FY 2011/2012.

At final budget on August 23rd appropriation for Roads Capital Projects was increased based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$802,040			***$4,500,000***	***$5,302,040***	

HEALTH AND SANITATION FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HEALTH

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
LICENSES AND PERMITS	246,090	202,310	227,615	233,894
FINES FORFEITS AND PENALTIES	236,560	302,259	264,000	281,350
AID FROM OTHER GOVT AGENCIES	10,746,793	9,175,073	10,829,379	10,901,111
CHARGES FOR CURRENT SERVICES	1,912,540	2,016,146	3,004,913	3,007,873
OTHER REVENUE	224,160	310,626	217,520	307,556
TOTAL REVENUES	13,366,143	12,006,414	14,543,427	14,731,784
SALARIES & EMPLOYEE BENEFITS	11,461,052	11,129,845	12,735,740	12,735,740
SERVICES & SUPPLIES	2,906,966	2,349,306	2,785,878	2,968,445
OTHER CHARGES	175,054	204,958	373,000	378,790
INTRAFUND & INTERFUND TRANSFERS	-599,948	-660,518	-158,121	-308,121
CAPITAL ASSETS	110,060	81,106	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	14,053,184	13,104,697	15,736,497	15,774,854
NET COST	-687,041	-1,098,283	-1,193,070	-1,043,070

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

HEALTH

BUDGET UNIT 40000

The Health Department derives its authority from Section 101000 et. seq of the California Health and Safety Code and Title 17 of the California Code of Regulations. These codes delineate the powers and responsibilities of the County Health Officer and his agents. Since FY 1990/91, medical responsibilities have been with the Health Officer while overall executive management of department functions has been under a non-physician administrator. The responsibilities of the different functions include departmental administration, clinical services, vital statistics, childrens medical services, health education, environmental health activities, public health nursing, maternal and child health, communicable disease control, emergency medical service management and planning, and laboratory services.

The 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. The receipt of Federal Intergovernmental Transfer (IGT) for clinical and other Medi-Cal related services has allowed the department to meet its required 20% reduction in net county cost in these areas. The revenue is anticipated to be realized in FY2011/12 upon successful award. The department has identified additional reductions to staffing if the County is unsuccessful on obtaining these funds.

REVENUE

Revenue has increased primarily due to the anticipation of Federal Intergovernmental Transfer (IGT) for clinical and other Medi-Cal related services and an increase to environmental health fees adopted May 24, 2011.

Revenue increased at Final Budget due to added Healthy Communities Grant Funding and increased estimations for Federal grant funding.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Public Health Director	1	1	1	1
Public Health Director Designee	1	0	0	0
County Health Officer	1	1	1	1
Deputy Public Health Director	1	1	1	1
Director of Public Health Nursing	1	1	1	1
Fiscal Manager	1	1	1	1
Secretary III	0	0	0	0
Accounting Technician	2	2	2	2
Supervising Therapist	1	1	1	1
Occupational/Physical Therapist I/II	1	1	1	1
Occupational/Physical Therapist I/II VS	1	1	1	1
CA Children's Service Worker I/II	2	3	3	3
Public Health Aide I/II	3	3	3	3
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	0	0	0	0
Project Engineer	1	1	1	1
Environment Health Specialist I/II/III	14	13	13	13
Hazardous Material Specialist I/II/III	1	1	1	1
Environmental Health Technician I/II	2	2	2	2

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Health Education Administrator	1	1	1	1
Nutritionist	0	0	0	0
Public Health Laboratory Director	1	1	1	1
Public Health Lab Microbiologist I/II	0	0	0	0
Microbiology Technician I/II	2	1	1	1
Public Health Social Worker	0	3	3	3
Nurse Practitioner I/II/Physicians Assistant	1	1	1	1
Public Health Program Manager	3	1	1	1
Managed Care Project Coordinator	0	0	0	0
Supervising Public Health Nurse	4	5	5	5
Public Health Nurse I/II/Community Health Nurse	16	16	16	16
Public Health Nurse I/II/Community Health Nurse VS	0	0	0	0
Epidemiologist I/II	1	1	1	1
Health Education Specialist	1	3	3	3
Community Health Specialist	8	7	7	7
Community Health Specialist VS	0	0	0	0
Communicable Disease Investigator	2	2	2	2
Community Health Worker	0	0	0	0
Support Services Analyst I/II	4	4	4	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	4	4	4	4
Staff Services Analyst I/II	0	1	1	1
Secretary I/II	1	0	0	0
Account Clerk I/II	2	2	2	2
Medical Transcriptionist I	0	0	0	0
Office Assistant I/II	3	3	3	3
County Office Supervisor	0	1	1	1
Emergency Medical Services Manager	1	1	1	1
Emergency Medical Services Specialist	1	1	1	1
Licensed Vocational Nurse	3	3	3	3
Medical Records Technician III	0	1	1	1
Director of Public Health Admin Svs	0	1	1	1
TOTAL FULL-TIME & VS	107	109	109	109
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

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
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	110.38	112.38	112.38	112.38

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. On September 22, 2009 the Board of Supervisors rescinded the deletion of one (1) California Children's Services Worker (Position #52), and one (1) Public Health Nurse (Position #95) due to the restoration of State funding of the Healthy Families program.

On September 29, 2009 one (1) Public Health Social Worker (Position #113) was restored for the Adolescent Family Life program due to additional Title V funding.

On November 3, 2009 two (2) Public Health Social Workers (Position #237, 238) were added for the Adolescent Family Life program due to additional CalWORKS revenue from HSA.

On April 13, 2010 the Board of Supervisors approved the following position changes: change one (1) Public Health Program Manager (Position #90) to Supervising Public Health Nurse, change one (1) Community Health Specialist (Position #99) to Health Education Specialist, change one (1) Microbiology Technician I/II (Position #5) to Medical Records Technician III, and change one (1) Public Health Program Manager (Position#140) to Director of Public Health Admin Services.

SALARIES AND EMPLOYEE BENEFITS (Continued)

On 9/29/09 one (1) Managed Care Coordinator was transferred from BU49501 to BU40013 (Position #236). This was

not reported at Proposed Budget due to an administrative oversight.

On August 24, 2010 (Final Budget) the Board of Supervisors approved the department's request to delete one (1) vacant Secretary II (Position #15) and one (1) vacant Environmental Health Specialist III (Position #105) due to an anticipated reduction in revenues, Furthermore, the department was approved to delete one (1) vacant Managed Care Coordinator (Position #236) in exchange to add one (1) Staff Services Analyst I/II and delete one (1) vacant Public Health I/II (Position #10) in exchange to add one (1) Health education Specialist.

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

SERVICES AND SUPPLIES
This category has decreased overall due to a reduction in environmental health contractual services and data processing charges.

At Final Budget Special Department Expense was increased primarily to establish appropriation to support the Positive Youth Development Program. Professional and Specialized Services - Contractual Agreements were also increased for environmental cleanup consultant services and Healthy Communities consultant agreements.

OTHER CHARGES
This category has decreased primarily due a reduction in children's services support accounts based on trends.

At Final Budget this category increased due to an increased estimated cost for ambulatory care.

INTRAFUND AND INTERFUND TRANSFERS
This category has increased due to the elimination of the Cal-Learn program.

At Final Budget this category increased due to funding for home visitation from Human Services Agency.

CAPITAL ASSETS
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*
	182,567	*5,790*	*(150,000)*		*$38,357*	*$188,357*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HEALTH

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	97,890	84,716	60,603	71,919
AID FROM OTHER GOVT AGENCIES	4,288,699	3,917,816	4,838,007	6,441,593
CHARGES FOR CURRENT SERVICES	10,264	0	0	0
OTHER REVENUE	154	16,133	0	47,915
TOTAL REVENUES	4,397,007	4,018,665	4,898,610	6,561,427
SALARIES & EMPLOYEE BENEFITS	810,693	745,167	891,176	891,176
SERVICES & SUPPLIES	4,339,502	3,863,422	3,942,498	4,367,677
OTHER CHARGES	-14	-10,156	33,303	3,233,303
INTRAFUND & INTERFUND TRANSFERS	-34,656	0	0	0
CAPITAL ASSETS	0	5,000	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	5,115,525	4,603,433	4,866,977	8,492,156
NET COST	-718,518	-584,768	31,633	-1,930,729

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

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.

REVENUE

This category has decreased due to an expected reduction to Proposition 10 tobacco tax revenues.

At Final Budget tobacco tax revenue was increased based on available funds from trust.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Executive Director First 5 Merced County	1	1	1	1
First 5 Merced County Program Manager	0	1	1	1
First 5 Merced County Program Specialist	3	2	2	2
Support Services Analyst I/II	2	2	2	2
Support Services Analyst V/S	0	0	0	0
Account Clerk I/II	0	0	0	0
Secretary I/II	1	1	1	1
Office Assistant I/II	0	0	0	0
TOTAL FULL TIME & VS	7	7	7	7

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
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	7.50	7.50	7.50	7.50

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

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).

On August 24, 2010 The Board of Supervisors approved the department's request to change one (1) vacant First 5 Merced County Program Specialist (Position #11) to First 5 Merced County Program Manager.

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

SERVICES AND SUPPLIES
This category has decreased overall due to a reduction in grant agreements due to estimated reductions in Prop. 10 revenue.

At Final Budget Professional and Specialized Services – Contractual Agreements was increased based on additional approved grants by commission.

OTHER CHARGES
This category has increased due to expected expenditures applicable to prior years in the school readiness program.

This category was increased at Final Budget to reconcile outstanding claims.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
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*
	425,179	*3,200,000*			*$3,625,179*	*$1,662,817*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HEALTH

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	18,630,340	19,095,175	22,385,311	24,748,092
CHARGES FOR CURRENT SERVICES	7,768,685	6,588,271	8,885,778	9,515,236
OTHER REVENUE	-638,409	-292,543	116,100	116,100
TOTAL REVENUES	25,760,616	25,390,903	31,387,189	34,379,428
SALARIES & EMPLOYEE BENEFITS	16,059,249	16,176,543	19,205,226	20,882,946
SERVICES & SUPPLIES	5,090,045	5,436,287	7,253,690	7,457,931
OTHER CHARGES	4,617,626	3,994,251	5,750,097	6,465,755
INTRAFUND & INTERFUND TRANSFERS	-376,295	-1,488,710	-1,463,852	-1,069,232
CAPITAL ASSETS	86,961	15,019	7,500	7,500
TOTAL EXPENDITURES/APPROPRIATIONS	25,477,586	24,133,390	30,752,661	33,744,900
NET COST	283,030	1,257,513	634,528	634,528

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

MENTAL HEALTH

BUDGET UNIT 41500

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

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

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

EXECUTIVE'S COMMENT

The Department is mandated to ensure that all citizens have access to necessary assessment, crisis intervention services, and involuntary inpatient psychiatric services under Welfare and Institutions Code Section 5150 for persons who are a danger to self or others or gravely disabled due to a mental illness.

In November 2005, MHSA was passed by the voters of California. The Mental Health Department was required to submit a plan to the State detailing how the additional funds would be used. The State approved the plan in April 2006.

In FY 1997/98, Budget Unit 41600 Mental Health Alcohol and Drug Abuse was consolidated with Budget Unit 41500 Mental Health to allow the department more flexibility. Sub-budgets were established in the Mental Health budget to facilitate budget preparation and monitoring. In November 2005, MHSA was passed by the voters of California. The Mental Health Department was required to submit a plan to the State detailing how the additional funds would be used. The State approved the plan in April 2006. In FY 2008/09 additional Sub-budgets were added to assist in tracking MHSA programs expenditures. These new Sub-budgets are included in the 2008/09 budget submitted by the Department. These changes are reflected in the proposed budget.

The Mental Health Division has continued to target services for youth and their families in order to meet the mandated requirements for the Early Periodic Screening, Diagnosis, and Treatment (EPSDT) Medi-Cal entitlement program, including Therapeutic Behavioral Services (TBS). A new youth facility was opened in January 2003. The reduction in force in FY 2006/07 has significantly reduced the Department's ability to continue growth in this area and to meet this mandate.

The Alcohol and Drug Services Division operates under a net negotiated contract amount with the State of California. A major issue impacting this division is the injunctive order issued in federal court as a result of the Sobky vs. Smoley Medi-Cal lawsuit. The court ruling and the resultant implementation plan developed by the State Department of Alcohol and Drug Programs requires first priority for the use of State General Funds allocated to counties shall be to match Federal Drug Medi-Cal FFP funds. While not mandating that programs be Drug Medi-Cal certified, the risk of not maximizing the use of State General Funds to draw down Drug Medi-Cal funds is that the State may reallocate the State General Funds in subsequent years to counties that have exhausted their State General Funds for Medi-Cal match.

The County Executive Office in coordination with the Human Services Agency and the County Department of Mental Health are reviewing the possible transfer of the Public Guardian, Public Conservator, and Public Administrator programs from the Human Services Agency to Mental Health. This is expected to result in a cost savings to the county general fund through possible Medi-Cal and realignment funds and also allow for an ease of subsidiary participant services already provided by Mental Health. Staff will return to the Board with any proposals that transfer the programs at or before final Budget.

Additionally, the County Executive Office also recommends further evaluating the transfer of the Area Agency on Aging (AAA) programs to the Mental Health department. Components of the AAA program align with the Mental Health Services Act under the Community Services and Support program and the

EXECUTIVE'S COMMENT (Continued)

Prevention and Early Intervention program. This transfer may result in expanded services for the community and a reduction in cost for the county.

Staff recommends returning to the Board of Supervisors at Final Budget after further review and planning.

REVENUE

This category has increased overall primarily from an increase of expected Medi-Cal and Proposition 63 funds based on State estimates. These increases are partially discounted due to the expiration of Federal American Reinvestment and Recovery Act funding (ARRA).

Revenue increased at Final Budget due to increases in State allocations for EPSDT and Managed Care.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
MENTAL HEALTH (MH)				
Director of Mental Health	1	1	1	1
Assistant Mental Health Director	1	1	1	1
Assistant Mental Health Director-Planning/Fiscal Development	1	1	1	1
Administrative Operations Manager-Mental Health	1	0	0	0
Psychiatric Facility Manager	1	1	1	1
Quality Improvement Program Manager	1	1	1	1
Fiscal Manager	1	1	1	1
Staff Services Analyst I/II	3	3	3	4
Mental Health Program Manager	2	2	2	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	17	17	18
Psychiatric Staff Nurse I/II/Licensed Mental Health Worker I/II VS	1	0	0	0
Mental Health Clinician I/II	21	21	21	30
Crisis Intervention Specialist	4	4	4	4
Crisis Intervention Specialist VS	0	0	0	0
Vocational Rehabilitation Counselor	1	1	1	1
Recreational Therapist	1	1	1	1
Automation Systems Analyst I/II	2	2	1	1
Personnel Assistant - Confidential	1	1	1	1
Mental Health Worker I/II	17	17	17	20
Secretary III	1	1	1	1
Mental Health Records Technician III	1	0	0	0
Medical Records Technician III	0	1	1	1
Mental Health Records Technician I/II	6	0	0	0
Medical Records Technician I/II	0	6	6	6
Psychiatric Ward Clerk	1	1	1	1
Accounting Technician	1	1	1	2
Account Clerk III	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Office Assistant III	6	6	6	10
Office Assistant I/II	1	1	2	2
Fiscal Registration Process Clerk	0	1	1	1
Facility Services Supervisor	1	1	1	1
Delivery Driver	1	1	1	1
Dual Diagnosis Specialist	2	2	2	3
Telephone Systems Operator	1	1	1	1
Housekeeping Attendant I/II	3	3	3	3
A&D Counselor/Services Intern	1	1	1	1
Consumer Assistance Worker	2	2	2	2
MHSA Coordinator	1	1	2	2
Quality Assurance Specialist	2	2	2	2
Mental Health Medical Director (At will)	1	1	1	1
Staff Psychiatrists (At will)	3	4	4	4
Program Assistant	0	0	0	4
Staff Services Manager	0	1	1	1
MH TOTAL FULL-TIME & VS	114	116	117	141
ALCOHOL & DRUG (A&D)				
A&D Prevention Specialist	1	1	1	1
Mental Health Worker I/II	0	2	2	2
MH Clinician I/II	1	3	3	3
A&D Program Manager	2	2	2	2
A&D Counselor/Services Intern	13	15	15	15
A&D Prevention Worker VS	1	1	1	1
Program Assistant	0	2	2	2
Secretary I/II - Confidential	1	1	1	1
Accounting Technician	1	2	2	2
Office Assistant III	3	4	4	4
A&D TOTAL FULL-TIME & VS	23	33	33	33
Contract Staff Psychiatrists	7	7	7	7
TOTAL PERMANENT & CONTRACT PSYCHIATRISTS	7	7	7	7
TOTAL FULL TIME/VS/CONTRACT	144	156	157	181
Extra Help				
EH Mental Health Clinician II	0.00	0.00	0.00	0.00
EH Mental Health Worker I/II	7.00	7.00	7.00	7.00
EH Psychiatric Staff Nurse I/II/III	1.50	1.50	1.50	1.50
EH Licensed Mental Health Worker	1.00	1.00	1.00	1.00
EH Crisis Intervention Specialist	0.50	0.50	0.50	0.50
EH Special Projects Coordinator	1.00	1.00	1.00	1.00
EH Housekeeping Attendant I	0.50	0.50	0.50	0.50
EH Consumer Assistance Worker	8.50	8.50	8.50	8.50
EH Family /Comm. Dev Partner	0.00	0.00	0.00	0.00
TOTAL FTE	20.00	20.00	20.00	20.00

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
TOTAL BUDGETED/APPROVED	164.00	176.00	177.00	201.00

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).

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 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.

On October 27, 2009 the Board of Supervisors approved to add the following four (4) positions due to increased funding from the CalWORKs allocation. This action was to restore the positions deleted in the August 18, 2009 action: one (1) Mental Health Clinician I/II (Position #338), one (1) Office Assistant III, two (2) Mental Health Worker I/II (Position #340, 341).

On November 10, 2009 the board of Supervisors approved the addition of one (1) Mental Health Clinician (Position #342), one (1) Accounting Technician (Position #343), and one (1) Program Assistant (Position #344) due to additional CalWORKs Allocation.

On March 30, 2010 approved the addition of three (3) positions due to receipt of Recovery Act justice Assistance Grant – Substance Abuse Offender Treatment Program; two (2) Alcohol and Drug Counselor (Position #345, 346), and one (1) Program Assistant (Position 347). The grant is scheduled to expire on March 31, 2011.

On April 13, 2010 six (6) Mental Health Records Technician I/II (Position # 4, 75, 78, 80, 91, 111) were changed to Medical Records Technician I/II and one (1) Mental Health Records Technician III (Position #50 was changed to Medical Records Technician III. One (1) Fiscal Registration Process Clerk (Position #348)

SALARIES AND EMPLOYEE BENEFITS (Continued)
was added and one (1) vacant Administration Operations Manager – Mental Health was deleted to offset costs.

On August 24, 2010 the Board of Supervisors approved the department's request to add one (1) Staff Services Manager (Position #350) and one (1) Staff Psychiatrist (At Will) (Position #349) to be 100% funded by Realignment and Medi-Cal.

On September 14, 2010 the Board of Supervisors approved adding one (1) Quality Assurance Specialist (Position #351) and one (1) Office Assistant I/II (Position #352). Allocation was also established for Extra Help Family/Community Development Partners.

On February 15, 2011 one (1) Automation Systems Analyst I/II (Position #83) was transferred to BU 75601 as part of the centralization of county information systems.

The salary 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 23, 2011 (Final Budget) the Board of Supervisors approved adding the following positions due to revenue increases from State allocations effective October 10, 2011: one (1) Staff Services Analyst I/II, one (1) Licensed Mental Health Worker I/II, nine (9) Mental Health Clinician I/II, three (3) Mental Health Worker I/II, one (1) Accounting Technician, four (4) Office Assistant III, one (1) Dual Diagnosis Specialist, four (4) Program Assistant.

SERVICES AND SUPPLIES
This category has decreased overall primarily due to a decrease in data processing and communication charges from County Information systems, and a reduction in anticipated contractual agreements in Alcohol and Drug programs.

At Final Budget Professional and Specialized Services – Contractual Agreements increased due to revised estimate of outstanding invoices remaining at year end and new services provided by the Human Services Agency for Veterans.

OTHER CHARGES
This category has decreased overall due to a reduction of state hospital bed day costs.

At Final Budget this category was increased due to revised estimate of outstanding invoices remaining at year end.

INTRAFUND AND INTERFUND TRANSFERS
None.

At Final Budget appropriation was added to the Operating Transfers Out account for the purchase of a modular building.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
89192 Security Cameras Marie Green	$7,500	$7,500	$7,500
TOTAL	$7,500	$7,500	$7,500

The Department requests to re-establish appropriation related to the security cameras at the Inpatient site.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
1,677,720	*204,241*	*715,658*	*394,620*		*$2,992,239*	*$2,992,239*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	6,526	0	0	0
TOTAL REVENUES	6,526	0	0	0
SERVICES & SUPPLIES	7,532	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	7,532	0	0	0
NET COST	-1,006	0	0	0

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

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.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	133	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	133	0	0	0
NET COST	-133	0	0	0

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

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.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	37,050	0	0	0
OTHER REVENUE	623	0	0	0
TOTAL REVENUES	37,673	0	0	0
SERVICES & SUPPLIES	138,674	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	138,674	0	0	0
NET COST	-101,001	0	0	0

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

2008/2009 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 47800

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

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

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	3,382	0	0	0
TOTAL REVENUES	3,382	0	0	0
SERVICES & SUPPLIES	4,420	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	4,420	0	0	0
NET COST	-1,038	0	0	0

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

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.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
FINES FORFEITS AND PENALTIES	739,778	498,332	810,000	810,000
USE OF MONEY AND PROPERTY	2,729	1,838	1,500	1,500
AID FROM OTHER GOVT AGENCIES	3,487,965	3,221,249	3,630,000	3,630,000
CHARGES FOR CURRENT SERVICES	50,968	100,574	318,264	318,500
OTHER REVENUE	141,439	88,156	0	104,416
TOTAL REVENUES	4,422,879	3,910,149	4,759,764	4,864,416
SALARIES & EMPLOYEE BENEFITS	795,642	819,989	927,475	927,475
SERVICES & SUPPLIES	4,067,428	3,144,485	3,850,911	4,312,918
OTHER CHARGES	-440	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	0	0	-100,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,862,630	3,964,474	4,778,386	5,140,393
NET COST	-439,751	-54,325	-18,622	-275,977

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

MEDICAL ASSISTANCE PROGRAM

BUDGET UNIT 49500

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

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

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

EXECUTIVE'S COMMENTS

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

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

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

REVENUE

Revenue is projected to increase over the prior year due to an increase in sale tax and vehicle license fee realignment.

At Final Budget, Other Revenue was increased for Central California Alliance contribution for children's insurance premiums.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 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	1	1	1	1
Managed Care Project Coordinator	0	0	0	0
Support Services Analyst I/II	1	1	1	1
Medical Claims Clerk I/II	2	2	2	2

Supervising Eligibility Worker	0	0	0	0
Eligibility Worker I/II	4	4	4	4
Office Assistant I/II	1	1	1	1
Typist Clerk I/II	0	0	0	0
TOTAL FULL-TIME & VS	10	10	10	10
Extra Help				
EH Medical Claims Clerk I	0.50	0.00	0.00	0.00
EH Office Assistant I	0.00	0.00	0.00	0.00
EH Public Health Nurse I/II	0.50	0.00	0.00	0.00
EH Community Health Nurse	0.00	0.00	0.00	0.00
TOTAL EXTRA HELP	1.00	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	11.00	10.00	10.00	10.00

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.

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 (Position #19) was transferred to BU40013.

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

SERVICES AND SUPPLIES

This category has increased due to an anticipated rise in inpatient and outpatient medical services costs. The increase to the category was partially offset by a decrease to premium subsidy support for the children's program based on trend.

At Final Budget this category was increased overall on Professional & Special Services – Consultants for medical services and Special Department Expense – Insurance Premiums.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

At Final Budget, this category was adjusted for Mental Health Services Act support of Children's Health initiative.

CAPITAL ASSETS

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*
	$204,652	*$257,355*	*($100,000)*		*$362,007*	*$104,652*

PUBLIC ASSISTANCE FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - ADMINISTRATION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
LICENSES AND PERMITS	60,000	36,166	55,008	55,008
AID FROM OTHER GOVT AGENCIES	63,951,356	63,687,555	70,380,867	70,727,870
CHARGES FOR CURRENT SERVICES	78,230	87,261	65,000	65,000
OTHER REVENUE	1,190,923	565,579	628,050	632,862
TOTAL REVENUES	65,280,509	64,376,561	71,128,925	71,480,740
SALARIES & EMPLOYEE BENEFITS	44,547,803	48,377,341	53,612,878	53,673,123
SERVICES & SUPPLIES	18,027,652	14,550,760	14,682,062	14,834,769
OTHER CHARGES	4,662,806	4,648,803	5,400,699	5,550,699
INTRAFUND & INTERFUND TRANSFERS	-669,753	-923,284	-1,333,311	-1,454,718
CAPITAL ASSETS	46,323	363,953	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	66,614,831	67,017,573	72,362,328	72,603,873
NET COST	-1,334,322	-2,641,012	-1,233,403	-1,123,133

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

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.

EXECUTIVE COMMENT

The County Executive Office in coordination with the department and the County Department of Mental Health has begun to evaluate the transfer of the Public Guardian, Public Conservator, and Public Administrator programs from the Human Services Agency to Mental Health. This is expected to result in a cost savings to the county general fund through possible Medi-Cal and realignment funds and may also allow for an ease of subsidiary participant services already provided by Mental Health. Staff will return to the Board with any proposals that transfer the programs at or before final Budget.

REVENUE

Revenue has decreased overall primarily due to revenue related to the elimination of the CalWORKs Subsidized Employment program (BU 50003), reduction of Federal and State revenue for C-IV (BU 50012). The decrease in revenue was slightly offset by an increase to Federal Public Assistance - Administration estimates.

At Final Budget State and Federal Public Assistance Administration revenue was increased due to increased costs and realigning of revenue from Proposed budget to Final Budget.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Director HSA/Public Guardian Conservator	1	1	1	1
Deputy Director HSA	3	3	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	11	12	12	12
Staff Fiscal Analyst	4	4	4	4
Staff Personnel Analyst	1	1	1	1
Network Systems Support Analyst	6	6	6	6
Fiscal Services Supervisor	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	6	7	7	7

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Account Clerk I/II	4	4	4	4
Supervising Software Applications Assistant	1	1	1	1
Software Application Assistant I/II	4	4	4	4
Software Application Assistant I/II VS	2	2	2	2
Facility Maintenance Assistant	1	1	1	1
Facility Assistant	1	1	1	1
Janitor	3	3	3	3
Telephone Systems Operator	1	2	2	2
Program Manager	4	5	5	5
Administrative Supervisor	5	6	6	6
Legal Clerk I/II	7	8	8	8
Support Services Assistant	6	6	6	6
Support Services Assistant-Confidential	1	1	1	1
Office Assistant III	7	6	6	6
Registration/Information Assistant	12	14	14	14
Office Assistant I/II	20	22	22	22
Compliance Management Officer	1	0	0	0
Program Evaluation Supervisor	1	1	1	1
C-IV Program Analyst	2	2	2	2
C-IV Business Manager	2	2	2	2
Family Services Supervisor	26	30	30	30
Family Services Representative III	33	35	35	35
Family Services Representative I/II	120	138	138	138
Social Services Program Administrator	4	5	5	5
Supervising Social Worker II	17	17	17	17
Social Worker IV-A/IV-B *	52	54	54	54
Social Worker IV-A/IV-B V/S *	0	0	0	0
Social Worker III *	45	45	45	45
Social Worker III V/S *	1	1	1	1
Social Worker I/II *	0	0	0	0
Social Services Program Worker	4	4	4	4
Management Information System Technician I/II	5	6	6	6
E&T Worker III	9	11	11	11
E&T Worker I/II	47	53	53	53
Veteran Claims Representative Supervisor	1	1	1	1
Veteran Claims Representative I/II	1	1	0	1
Public Conservator Inventory Specialist VS	1	1	1	1
Social Worker Aide	0	6	6	6
TOTAL FULL-TIME & VS	509	559	557	558
Extra Help:				
EH Social Worker I/II/III/IV	2.19	0.88	0.88	0.88
EH Family Assistance Representative I/II/III	0.00	0.00	0.00	0.00
EH Supervising Family Assistance Representative	0.22	0.15	0.15	0.15
EH Office Assistant I/II	0.72	0.05	0.05	0.05
EH Janitor	0.23	0.04	0.04	0.04
EH Registration Information Assistant	0.50	0.50	0.50	0.50
EH Special Projects Coordinator	0.94	1.27	0.77	0.77

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
EH Vocational Assistant	0.39	0.00	0.00	0.00
EH Employment & Training Worker I/II/III	0.43	0.23	0.23	0.23
EH Account Clerk I/II/III	0.05	0.00	0.00	0.00
EH Office Assistant III	0.47	0.28	0.28	0.28
EH Management Information Systems Technician I	0.23	0.07	0.07	0.07
EH Legal Clerk I/II	0.00	0.00	0.00	0.00
EH Supervising Social Worker	0.00	0.00	0.00	0.00
EH Program Participant	0.00	37.50	0.00	0.00
EH Program Evaluation Supervisor	0.00	0.00	0.00	0.00
EH Support Services Assistant	0.00	0.00	0.00	0.00
EH Software Applications Assistant I/II	0.00	0.00	0.00	0.00
EH Laborer	0.00	0.00	0.00	0.00
EH Veterans Claim Representative I/II	0.00	0.00	0.00	0.00
EH Staff Services Analyst I/II	0.00	0.00	0.00	0.00
EH Foster Youth Assistant Worker	0.00	1.08	1.08	1.08
TOTAL FTE	6.37	42.05	4.50	4.50
TOTAL BUDGETED/APPROVED	515.37	565.37	562.50	561.50

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

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)
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).

On September 22, 2009 the Board of Supervisors rescinded the reduction in force from the August 18, 2010 action for the following sixteen (16) positions: two (2) Employment and Training Worker I/II (Position #364, 454), one (1) Employment and Training Worker III (Position # 263), four (4) Family Service Representative I/II (Position # 137, 168, 435, 481), two (2) Family Service Supervisor (Position # 288, 611), one (1) Management Information Systems Technician I/II (Position #3), one (1) Registration Information Assistant (Position #6), three (3) Social Worker Aid (Position #8, 220, 324), one (1) Social Worker I/II (Position #204), and one (1) Staff Services Analyst I/II (Position #503).

On October 27, 2010 the Board of supervisors approved the follow actions. Effective November 1, 2009 the following vacant positions were added: three (3) Social Worker Aides, seven (7) Family Services Representative I/II, one (1) Family Services Representative III, one (1) Family Services Supervisor, two (2) Office Assistant I/II, and one (Social Services Program Administrator.

On August 24, 2010 extra help position appropriations were updated to reflect classifications established.

On February 15, 2011 one (1) Network Systems Support Analyst I/II (Position #582) was transferred to BU 75601 as part of the centralization of county information systems.

The salary 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 FY2011/12 the County Executive Office recommends deleting one (1) Veteran Claims Representative I/II (Position #464) in order to decrease net county cost within the department.

On July 12, 2011 the Board of Supervisors rescinded the deletion of one (1) filled Veteran Claims Representative I/II (Position #464) from June 28, 2011. This position is funded in part with Mental Health Services Act (MHSA) funds for FY2011/12.

SERVICES AND SUPPLIES
This category has decreased overall due to the elimination of the CalWORKs Subsidized Employment Program, and a reduction in the C-IV contractual costs due to a change in the payment process which reflects the net county costs of services.

At Final Budget this category increased overall due to an increase to the Professional and Specialized Services for anticipated prior year costs to be incurred and estimated increases for services. Professional and Specialized Services - Administrative Services increased based on additional staff providing services from other programs.

OTHER CHARGES
This category has increased due to increased costs for In-Home Supportive Services Vendor Payments due to growth in hours and elimination of enhanced Federal Participation.

At Final Budget this category increased based on additional ancillary services estimated for Welfare to Work Clients.

INTRAFUND AND INTERFUND TRANSFERS
This category has increased overall based on a decrease in administrative cost charged to other programs and grants.

At Final budget this category decreased due to estimated Mental Health Services Act revenue to be received for

INTRAFUND AND INTERFUND TRANSFERS (Continued)
the Veteran's Services Program and increased staff time to other programs.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
60,245	***152,707***	***150,000***	***(121,407)***		***$241,545***	***$351,815***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - ADMINISTRATION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	1,203,139	1,571,910	1,214,089	1,201,234
OTHER REVENUE	0	477	0	0
TOTAL REVENUES	1,203,139	1,572,387	1,214,089	1,201,234
SALARIES & EMPLOYEE BENEFITS	209,908	198,251	228,676	227,027
SERVICES & SUPPLIES	84,948	90,567	109,999	111,208
OTHER CHARGES	1,158,194	1,250,622	1,230,936	1,230,936
INTRAFUND & INTERFUND TRANSFERS	-29,445	-61,285	-80,309	-98,085
TOTAL EXPENDITURES/APPROPRIATIONS	1,423,605	1,478,155	1,489,302	1,471,086
NET COST	-220,466	94,232	-275,213	-269,852

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.

REVENUE

Revenue has decreased to decreased expenditures and shift of Federal and State funding.

At Final Budget Federal and State revenue had adjusted based on expected allocation reductions.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
IHSS Public Authority Manager	1	1	1	1
Management Information/Systems Technician I/II	1	1	1	1
Registration/Information Assistant	0	0	0	0
TOTAL FULL-TIME & VS	2	2	2	2
TOTAL BUDGETED/APPROVED	2.00	2.00	2.00	2.00

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).

The salary 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 Overtime was a reduced based on estimated reduction in funding.

SERVICES AND SUPPLIES

None.

This category increased at Final Budget due to additional costs assigned to Professional and Specialized Services – Administrative Services for increased estimated prior year costs that are outstanding.

OTHER CHARGES

This category has reduced due to a reduction in health benefit costs related to the estimated reduction in provider hours.

INTRAFUND AND INTERFUND TRANSFERS
None.

At Final Budget Intrafund Transfers In increased due to increased estimates for reimbursement for staff time spent in other programs.

CAPITAL ASSETS
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*
(1,679)	*1,209*		*(17,776)*		*($18,216)*	*$(12,855)*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - AID PROGRAMS

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	0	235	0	0
AID FROM OTHER GOVT AGENCIES	62,132,888	67,635,449	63,799,220	64,372,961
CHARGES FOR CURRENT SERVICES	322,199	272,257	0	0
OTHER REVENUE	1,188,126	544,523	605,490	755,490
TOTAL REVENUES	63,643,213	68,452,464	64,404,710	65,128,451
SERVICES & SUPPLIES	0	52,655	80,000	230,000
OTHER CHARGES	67,283,387	69,932,419	69,098,167	69,749,298
TOTAL EXPENDITURES/APPROPRIATIONS	67,283,387	69,985,074	69,178,167	69,979,298
NET COST	-3,640,174	-1,532,610	-4,773,457	-4,850,847

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

ASSISTANCE TO THE NEEDY

BUDGET UNIT 51000

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

A. CalWORKS: This program is federally funded at 81.76%, state funded at 15.89% with the local share at 2.26%. The projection is based on a caseload increase of 2.94% and an 8% grant decrease based on the Governor's budget.

B. Aid to Families with Dependent Children-Foster Care: This account consists of nineteen separate components, which are projected individually. The projects reflect a decrease in Federal participation as compared to the prior year and rate increases based past and expected court decisions.

1. Foster Homes: Federal funding, 39.27%; state funding 24.41%; local share, 36.32%. Projection is based on a 0.96% caseload decrease and a 19.86% rate increase.

2. Foster Homes: State funding, 40%; local share 60%. Projection is based on a 3.10% caseload increase and a 13.76% rate increase.

3. Foster Family Agency Institution placements by HSA: Federal funding, 39.27%; state funding 24.41%; local share, 36.32%. Projection is based on a 5.80% caseload decrease and no rate increase.

4. Foster Family Agency Institution placements by HSA: State funding 40.00%; local share, 60.00%. Projection is based on a 25.81% caseload increase and a 2.5% rate increase.

5. Group Home Institutional placements by HSA: Federal funding, 39.27%; State funding 24.41%; local share, 36.32%. Projection is based on a 16.02% caseload decrease and a 1.06% rate increase.

6. Group Home Institutional placements by HSA: State funding, 40%; local share, 60%. Projection based on a 12.36% caseload decrease and a 19.80% rate increase.

7. Institution placements by Probation Department: Federal funding, 39.27%; State funding, 24.41%; local share, 36.32%. Projection is based on a 0% caseload decrease and a 42.46% rate decrease.

8. Institution placements by Probation Department: State funding, 40%; local share, 60%. Projection is based on a 5.91% caseload increase and an 11.09% rate decrease.

9. Institution placements by Probation Department: Federal funding, 39.27%; state funding 24.41%; local share, 36.32%. Projection is based on a 11.92% caseload decrease and a 30.66% rate increase.

10. Institution placements by Probation Department: State funding, 40%; local share, 60%. Projection is based on a 26.47% caseload increase and 34.74% rate increase.

11. Severely Emotionally Disturbed Placements: State funding, 40%; local share, 60%. Projection is based on an average caseload of 1.00 per month and an 118.91% rate increase.

DEPARTMENT'S COMMENT (Continued)

12. Placements--By HSA All County Cost: Local share, 100%. Projection is based on an average caseload at 2.39 per month and a 38.39% rate increase.

13. Institution placements by Probation Department: Local share, 100%. Projection is based on an average caseload of 0.75 per month and a no rate increase.

14. Camp Placement by Probation Department: Local Share, 100%. Projection is based on an average caseload of 0.33 per month and a 25% rate dencrease.

15. Emergency Assistance: Federal funding, 70%; state funding, 0%; local share, 30%. Projection is based on an average caseload of 86.53 per month and a 30.42% rate increase.

16. Voluntary Placements: Federal funding, 39.27%; state funding 24.41%; local share, 36.32%. Projection is based on an average caseload of 1 per month and a 25% rate increase.

17. KinGap: Federal funding 0%; state funding 77.73%; local share, 22.27%. Projection is based on an average caseload of 30.69 per month and a 10.88% rate increase.

18. THP-Plus: State Funded, 100%. Projection is based on an average caseload of 9 per month and no rate increase.

19. DoWith : State funding, 40%; local share, 60%. Projection is based on an average caseload of 24 per month and a 7.33% rate decrease.

D. Aid to Refugees: This program is 100% federally funded. The projection is based on 1case per month, as a contingency based on federal data.

E. Aid to Adoptions: This program is federally funded at 36.03%, state funded at 47.16% with the local share at 15.72%. The projection is based on no COLA and 3.07% overall caseload growth.

REVENUE

Federal and State revenue is projected to decrease based on decreased CalWORKs grant awards and Foster Care Federal participation decreases that has negatively affected the local share.

At Final Budget Federal and State Aid for Public Assistance was increased due to an estimated higher cost for Adoption Assistance.

SALARIES AND EMPLOYEE BENEFITS

All staffing for these programs is included in Budget Unit 50000 - Human Services Agency.

SERVICES AND SUPPLIES

None.

At Final Budget this category was increased due to contract with Public Health for the Home Visitation Program.

OTHER CHARGES

This category is increased overall for Aid-Dependant Child-Family Group based on projected caseload growth decreases in Foster Care and CalWORKs.

At Final Budget this category increased overall due to Adoption Assistance grants were increased based on estimated legislation.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS
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*
	150,000	***651,131***			***$801,131***	***$723,741***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - GENERAL RELIEF

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
OTHER REVENUE	91,380	132,800	160,000	160,000
TOTAL REVENUES	91,380	132,800	160,000	160,000
OTHER CHARGES	243,386	250,027	277,170	277,170
TOTAL EXPENDITURES/APPROPRIATIONS	243,386	250,027	277,170	277,170
NET COST	-152,006	-117,227	-117,170	-117,170

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

AID TO INDIGENTS

BUDGET UNIT 53000

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

A. Long Term: This component provides continuing grants for those recipients exempted from the workfare program. The projection is based on caseload growth increase of 3.96%.

B. Workfare: This component provides continuing grants to recipients who are able to "work out" their grants. This is projected to increase 28.95%.

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 12.72% caseload increase.

D. Transportation Tickets: This component provides transportation to indigents. Tickets for the county and city transit systems are purchased and distributed. The budgeted amount reflects the potential number of rides that might be needed by recipients. This component is projected based on a 9.09% increase.

REVENUE

None.

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.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	18,078	10,545	0	0
AID FROM OTHER GOVT AGENCIES	5,400,653	4,870,442	4,247,194	4,805,299
CHARGES FOR CURRENT SERVICES	178,431	334,891	258,000	258,000
OTHER REVENUE	37	21,826	0	72
TOTAL REVENUES	5,597,199	5,237,704	4,505,194	5,063,371
SALARIES & EMPLOYEE BENEFITS	4,666,499	3,840,188	3,125,313	3,681,260
SERVICES & SUPPLIES	1,132,720	1,392,444	1,339,626	1,382,111
OTHER CHARGES	0	-688	0	0
INTRAFUND & INTERFUND TRANSFERS	-253,190	-125,287	0	0
CAPITAL ASSETS	26,846	24,157	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	5,572,875	5,130,814	4,464,939	5,063,371
NET COST	24,324	106,890	40,255	0

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

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 department has proactively begun soliciting alternative funding sources and collaboration that match its programmatic function. This is due to reductions in the formula grants from the State that funds the majority of the operations. In FY 2011/12 the department has applied for a variety of grant funds that will allow the department to maintain the direct client service workforce that is scheduled for deletion.

REVENUE

Revenue has decreased primarily due to the expiration of American Recovery and Reinvestment Act funds no longer anticipated to be received by the State.

At Final Budget, this category was increased overall for grants in State Other from higher estimated funds available for carryover and funds from the South Bay Workforce Investment Board for the National Emergency Grant.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Director-Workforce Investment	1	1	1	1
Assistant Director-Workforce Investment	1	1	0	0
Operations Officer-Workforce Investment	1	1	1	1
Program Manager-Workforce Investment	2	2	2	2
Special Projects Manager	1	1	1	1
Automation Systems Analyst I/II	1	1	0	0
Support Services Analyst I/II	3	3	2	3
Supervising E&T Specialist	4	2	1	2
E&T Specialist I/II	19	12	9	12
Staff Services Analyst I/II	3	2	2	2
Secretary III	1	1	0	1
Secretary I/II	1	0	0	0
Assessment Technician III	0	0	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Assessment Technician I/II	5	3	3	3
Fiscal Supervisor	1	1	1	1
Fiscal/Management Information System Supervisor	0	0	0	0
Management Information System Technician I/II	3	2	2	2
Office Assistant III	3	4	4	4
Office Assistant I/II	0	0	0	0
TOTAL FULL-TIME & VS	50	37	29	35
Extra Help				
EH E&T Analyst I	0.00	0.00	0.00	0.00
EH Support Services Analyst	0.50	0.25	0.25	0.25
EH Office Assistant I/II	0.25	0.00	0.00	0.00
EH Account Clerk III	0.00	0.25	0.25	0.25
EH Office Assistant III	0.25	0.00	0.00	0.00
EH Special Project Coordinator	0.00	0.10	0.10	0.10
EH MIS Technician I	0.25	0.00	0.00	0.00
EH Assessment Technician I	0.50	0.00	0.00	0.00
EH Automation Systems Analyst	0.25	0.25	0.25	0.25
EH E&T Specialist I	2.00	0.00	0.00	0.00
TOTAL FTE	4.00	0.85	0.85	0.85
TOTAL BUDGETED/APPROVED	54.00	37.85	29.85	35.85

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.

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).

On September 22, 2009 the Board of Supervisors authorized the following positions in connection of additional limited term Federal American Recovery and Reinvestment Act funds (ARRA): four (4) E&T Specialists I/II (Position #144, 145, 146, 147), one (1) Office Assistant III (Position #149), and one (1) Office Assistant I/II (Position #148).

For fiscal year 2010/11 Proposed Budget the department requests to delete four (4) vacant positions; one (1) Supervising E&T Specialist (Position #114) and three (3) vacant E&T Specialist (Position # 36, 43, 52).

On August 24, 2010 the Board approved the department's request to delete the following thirteen (13) filled positions: two (2) Assessment Technician I/II (Position #69, 98), eight (8) Employment and Training Specialist

(Position #118, 119, 122, 141, 144, 145, 146, 147), one (1) Supervising Employment and Training Specialist (Position #123), one (1) Management Information System Technician I/II (Position #22), and one (1) Office

SALARIES AND EMPLOYEE BENEFITS (Continued)
Assistant I/II (Position #148). The Board approved to delete the following six (6) vacant positions: one (1) Supervising Employment and Training Specialist (Position #114), three (3) Employment and Training Specialist I/II (Position #36, 43, 52), one (1) Secretary I/II (Position #116), and one (1) Staff Service Analyst I/II (Position # 143). All extra help has been eliminated effective September 24, 2010. The staffing reduction was tied to a reduction in ARRA and Federal formula funding.

The salary 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 2011/12 the department requests to delete the following positions due to an anticipated reduction in grant funding: two (2) filled Employment and Training Specialist I/II (Position #32, 117) one (1) filled Support Services Analyst I/II (Position #11), one (1) filled Secretary III (Position #8), one (1) filled Supervising E&T Specialist (Position #26), one (1) vacant Assistant Director – Workforce Investment (Position # 14), and one (1) vacant Employment and Training Specialist I/II (Position #50). The department believes that it will receive a combination of additional grant funding therefore the two filled Employment and Training Specialist I/II and Secretary III will be restored upon confirmation.

On July 12, 2011 the Board of Supervisors approved the rescission of the June 28, 2011 action to delete the following positions: two (2) filled Employment and training Specialist I/II (Position #32, 117), one (1) filled Support Services Analyst I/II (Position #11), one (1) filled Secretary III (Position #8), and one (1 filled) Supervising Employment and Training Specialist (Position #26) based on additional grant revenue received. The department's request to add one (1) Employment and Training Specialist I/II (Position #150) was also approved.

SERVICES AND SUPPLIES
This category was reduced overall due a reduction to Rents & Leases – Structures due to the consolidation of office space in the previous fiscal year and a reduction in contractual agreements based on trends. Countywide cost allocation is estimated to increase due to increased activity in prior years.

At Final Budget, this category was increased overall for Professional & Special Services – Contractual Agreements, Maintenance Equipment, and Professional & Special Services – Data Processing.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category previously accounted for services for the CalWORKS programs.

CAPITAL ASSETS
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*
$555,947	*$42,485*				*$598,432*	*$558,177*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	1,974,402	1,444,884	1,054,200	1,143,852
TOTAL REVENUES	1,974,402	1,444,884	1,054,200	1,143,852
SERVICES & SUPPLIES	1,975,113	1,440,855	1,054,200	1,147,881
TOTAL EXPENDITURES/APPROPRIATIONS	1,975,113	1,440,855	1,054,200	1,147,881
NET COST	-711	4,029	0	-4,029

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. In FY 09/10 the American Recovery and Revitalization Act (ARRA) provided additional one-time funds to increase services, allowed for stand-along summer youth programs, and extended eligibility to 22 to 24 year olds.

REVENUE
This category has decreased based on planning estimates from the State.

At Final Budget, this category was increased overall.

SALARIES AND EMPLOYEE BENEFITS
Under WIA, youth participant wages are paid via Extra Help appropriation. For FY 2010/11 Extra Help was removed.

SERVICES AND SUPPLIES
Contractual services has decreased due to an estimated reduction in revenue.

At Final Budget, this category was increased for Professional & Special Services – Contractual Agreement, Special Department Expense – Other, and Transportation & Travel – In State Overnight.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
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*
	$93,681				*$93,681*	*$89,652*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	446,514	190,641	52,945	284,075
TOTAL REVENUES	446,514	190,641	52,945	284,075
SALARIES & EMPLOYEE BENEFITS	21,542	10,602	10,935	10,875
SERVICES & SUPPLIES	51,983	58,732	12,070	14,051
OTHER CHARGES	366,884	125,499	30,000	261,130
TOTAL EXPENDITURES/APPROPRIATIONS	440,409	194,833	53,005	286,056
NET COST	6,105	-4,192	-60	-1,981

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

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.

REVENUE
This category has decreased based on planning estimates from the State.

At Final Budget, State Other revenue was increased based on estimates.

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

At Final Budget, this category was reduced based on reductions to Unemployment Insurance.

SERVICES AND SUPPLIES
This category has decreased due to elimination of PLATO instructor contracts and other contractual services.

At Final Budget, Special Department Expense – Other was increased.

OTHER CHARGES
This category reflects expenditures for training and supportive services for participants.

At Final Budget, this category was increased for Contra-JTPA Training for adults.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($60)	*$1,981*	*$231,130*			*$233,051*	*$231,130*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	495,103	273,366	52,945	524,316
TOTAL REVENUES	495,103	273,366	52,945	524,316
SALARIES & EMPLOYEE BENEFITS	12,067	6,059	10,935	10,875
SERVICES & SUPPLIES	61,176	100,627	12,070	15,151
OTHER CHARGES	409,095	176,364	30,000	501,371
TOTAL EXPENDITURES/APPROPRIATIONS	482,338	283,050	53,005	527,397
NET COST	12,765	-9,684	-60	-3,081

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

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.

REVENUE

This category has decreased based on planning estimates from the State.

At Final Budget this category was increased based on projections and new grant funding.

SALARIES AND EMPLOYEE BENEFITS

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

At Final Budget, this category was reduced based on reductions to Unemployment Insurance.

SERVICES AND SUPPLIES

This category has decreased due to elimination of PLATO instructor contracts and other contractual services.

At Final Budget this category was increased overall based on increased Special Department Expense - Other.

OTHER CHARGES

This category reflects expenditures for training and supportive services for participants.

At Final Budget, this category was increased for Contra-JTPA Training for Dislocated Workerss.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($60)	*$1,981*	*$231,130*			*$233,051*	*$231,130*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	381,244	59,234	0	0
TOTAL REVENUES	381,244	59,234	0	0
SERVICES & SUPPLIES	366,291	59,234	0	0
OTHER CHARGES	14,953	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	381,244	59,234	0	0
NET COST	0	0	0	0

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

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.

This program is expected to expire in FY 2011/12.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1585
BUDGET UNIT # - 57400
UNIT TITLE - WIA-DOL TRAINING

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	0	0	0	1,480,002
TOTAL REVENUES	0	0	0	1,480,002
SALARIES & EMPLOYEE BENEFITS	0	0	0	59,814
SERVICES & SUPPLIES	0	0	0	385
OTHER CHARGES	0	0	0	1,419,803
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	0	1,480,002
NET COST	0	0	0	0

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

DWI - WIA / DOL TRAINING

BUDGET UNITS 57400
These budget units were established in 2011 to track funds and programs for special grants and contracts awarded either directly to Merced County or where Merced County is a partner in a grant awarded to another partner. Individuals in these programs may receive access to self-services through the One-Stop Employment Resource Center. If enrolled, participants may be provided services for individual employment plans, group counseling, training services, job search assistance, job readiness, and placement services.

57403 – Veterans Assistance (through Stanislaus Workforce Investment Board)
57404 – WIA Additional Assistance funds pass through California Employment Development Department
57405 – Federal Department of Labor National Emergency Grant (through Tulare Workforce Investment Board)
57406 – Federal Department of Labor National Emergency Grant (through South Bay Workforce Investment Board)

REVENUE
Federal grant funds.

SALARIES AND EMPLOYEE BENEFITS
None.

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

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

At Final Budget appropriation was added to provide training services for participants.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
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*
59,814	*385*	*1,419,803*			*$1,480,002*	*$1,480,002*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1580
BUDGET UNIT # - 57600
UNIT TITLE - DWI-YOUTH SPECIAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	263	145	0	0
AID FROM OTHER GOVT AGENCIES	1,144,156	473,712	0	0
OTHER REVENUE	0	74	0	0
TOTAL REVENUES	1,144,419	473,931	0	0
SALARIES & EMPLOYEE BENEFITS	889,628	0	0	0
SERVICES & SUPPLIES	225,874	466,148	0	0
OTHER CHARGES	31,301	7,900	0	0
INTRAFUND & INTERFUND TRANSFERS	0	0	0	42
TOTAL EXPENDITURES/APPROPRIATIONS	1,146,803	474,048	0	42
NET COST	-2,384	-117	0	-42

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 olds.

This program is expected to expire in FY 2011/12.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

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

SERVICES AND SUPPLIES

None.

OTHER CHARGES

Noe.

INTRAFUND AND INTERFUND TRANSFERS

None.

At Final Budget appropriation was add to account for interest incurred.

CAPITAL ASSETS

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*
			42		***$42***	***$0***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1586
BUDGET UNIT # - 57700
UNIT TITLE - DWI-ADULT SPECIAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	106	21	0	0
AID FROM OTHER GOVT AGENCIES	228,475	84,583	0	0
TOTAL REVENUES	228,581	84,604	0	0
SALARIES & EMPLOYEE BENEFITS	10,095	1,368	0	0
SERVICES & SUPPLIES	81,817	88,462	0	0
OTHER CHARGES	127,065	4,367	0	0
INTRAFUND & INTERFUND TRANSFERS	0	0	0	11
TOTAL EXPENDITURES/APPROPRIATIONS	218,977	94,197	0	11
NET COST	9,604	-9,593	0	-11

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

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.

This program is expected to expire in FY 2011/12.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

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

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

At Final Budget appropriation was add to account for interest incurred.

CAPITAL ASSETS

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*
			11		***$11***	***$0***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1587
BUDGET UNIT # - 57800
UNIT TITLE - DWI-DISLOCATED WORKER SPECIAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	91	75	0	0
AID FROM OTHER GOVT AGENCIES	288,872	436,939	136,834	207,779
TOTAL REVENUES	288,963	437,014	136,834	207,779
SALARIES & EMPLOYEE BENEFITS	5,724	8,394	10,935	10,875
SERVICES & SUPPLIES	85,925	113,345	70	70
OTHER CHARGES	193,292	317,551	136,834	198,579
TOTAL EXPENDITURES/APPROPRIATIONS	284,941	439,290	147,839	209,524
NET COST	4,022	-2,276	-11,005	-1,745

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

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.

REVENUE

Revenue has decreased based on the expiration of ARRA funding. The remaining ARRA revenue reflects the unspent funds from the prior fiscal year that the department is allowed to spend in subsequent year.

At Final Budget revenue was increased based on estimated carryover funds available.

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 cost associated with Unemployment Insurance were removed.

SERVICES AND SUPPLIES

This category has decreased based on a reduction of contractual service needs.

OTHER CHARGES

This category reflects expenditures for participant training and supportive services.

At Final Budget appropriation was increased for carryover funds available.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
(60)		*61,745*			*$61,685*	*$70,945*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1589
BUDGET UNIT # - 57900
UNIT TITLE - DWI-CCWC GREEN JOBS

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	264	260	0	0
AID FROM OTHER GOVT AGENCIES	240,477	610,755	0	0
TOTAL REVENUES	240,741	611,015	0	0
SERVICES & SUPPLIES	185,537	666,200	0	0
INTRAFUND & INTERFUND TRANSFERS	0	0	0	19
TOTAL EXPENDITURES/APPROPRIATIONS	185,537	666,200	0	19
NET COST	55,204	-55,185	0	-19

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). This budget unit was established in 2009 to track ARRA funds and programs under the CCWC Green Jobs Grant. Included in the ARRA is funding for Green Jobs Programs. This budget unit was established in 2009 to track the funds for this special project. There are no anticipated expenditures for FY 2011/12.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

At Final Budget appropriation was add to account for interest incurred.

CAPITAL ASSETS

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*
			19		***$19***	***$0***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
AID FROM OTHER GOVT AGENCIES	1,063,585	1,295,537	1,119,995	1,137,118
OTHER REVENUE	7,776	9,869	8,100	8,100
TOTAL REVENUES	1,071,361	1,305,406	1,128,095	1,145,218
SALARIES & EMPLOYEE BENEFITS	402,442	369,830	404,175	404,175
SERVICES & SUPPLIES	457,067	511,239	500,712	518,451
OTHER CHARGES	820,218	969,614	790,498	790,498
INTRAFUND & INTERFUND TRANSFERS	-47,806	-145,862	-175,020	-172,855
CAPITAL ASSETS	5,537	3,486	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,637,458	1,708,307	1,520,365	1,540,269
NET COST	-566,097	-402,901	-392,270	-395,051

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

AREA AGENCY ON AGING

BUDGET UNIT 59000

The Area Agency on Aging (AAA) was designated by the California Department of Aging as the agency responsible for planning, developing, coordinating, and monitoring a comprehensive system of services and focal points for delivery of services to senior citizens throughout Merced County. This agency also acts as an advocate for the elderly in accordance with the 1978 Older Americans Act as amended. County Ordinance Number 964 established a Department of Aging to study, evaluate, and make recommendations to the Board of Supervisors relating to any and all matters affecting the aged of Merced County, including, but not limited to, health, education, employment, housing, nutrition, legal services, transportation, and recreation.

EXECUTIVE COMMENT

The County Executive Office in coordination with the department and the County Department of Mental Health has begun evaluating the transfer of the Area Agency on Aging (AAA) programs to the Mental Health department. Components of the AAA program align with the Mental Health Services Act under the Community Services and Support program and the Prevention and Early Intervention program. This transfer may result in expanded services for the community and a reduction in cost for the county.

Staff will return to the Board of Supervisors at Final Budget after further review and planning.

REVENUE

Revenue has decreased based on FY 2010/2011 planning estimates from the State.

At Final Budget Federal Other revenue was increased due to higher than anticipated allocations.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 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	0	0
TOTAL FULL-TIME & VS	4	4	3	3
Extra Help				
EH Senior Services Program Worker	0.75	0.75	0.75	0.75
EH Senior Participant	0.00	0.00	2.63	2.63
EH Community Worker	2.75	4.25	1.50	1.50
TOTAL FTE	3.50	5.00	4.88	4.88
TOTAL BUDGETED/APPROVED	7.50	9.00	7.88	7.88

The salary 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 FY2011/12 the department requests to delete one (1) vacant Senior Services Program Worker (Position #2) due to funding constraints.

SERVICES AND SUPPLIES

This category has decreased overall based on initial projections of operating costs.

At Final Budget Professional and Specialized Services – Advertising had increased based on State planning estimates and estimated costs incurred from the prior fiscal year.

OTHER CHARGES
This category reflects contractual arrangements for services. This category decreased due to reduction of costs in Legal Services and the elimination of Low Cost Transportation.

INTRAFUND AND INTERFUND TRANSFERS
This category reflects reimbursement for services provided by the AAA Program Managers based on time studies .

At final budget this category was adjusted based on salary adjustments for services provided by the AAA Program Mangers.

CAPITAL ASSETS
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*
	17,739		*2,165*		*$19,904*	*$17,123*

EDUCATION FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - EDUCATION
ACTIVITY - LIBRARY SERVICES

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	13,306	13,306	12,956	12,956
AID FROM OTHER GOVT AGENCIES	984,052	1,041,679	1,207,125	1,248,125
CHARGES FOR CURRENT SERVICES	50,320	48,251	50,000	50,000
OTHER REVENUE	783,840	7,483	76,880	76,880
TOTAL REVENUES	1,831,518	1,110,719	1,346,961	1,387,961
SALARIES & EMPLOYEE BENEFITS	1,958,906	2,027,855	1,987,055	1,991,540
SERVICES & SUPPLIES	711,545	657,562	554,107	620,638
OTHER CHARGES	15,689	15,689	0	0
INTRAFUND & INTERFUND TRANSFERS	-73,775	-103,480	-135,247	-145,247
CAPITAL ASSETS	12,528	0	266,500	266,500
TOTAL EXPENDITURES/APPROPRIATIONS	2,624,893	2,597,626	2,672,415	2,733,431
NET COST	-793,375	-1,486,907	-1,325,454	-1,345,470

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

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.

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 plan to restore the professional infrastructure of the County Library System and the hours of operation at Merced Library and the four regional branches (Atwater, Gustine, Livingston, and Los Banos).

However, in an effort to reduce countywide costs it is recommended to reduce the branch hours of operation by an average of 5 hours per branch and closure of the Winton branch for FY 2011/12. ***The Board of Supervisors took action to maintain Winton Branch operations.***

The department remains engaged in the procurement of the grant funded bookmobile program that will allow for enhanced services to the county residents during trying financial times.

REVENUE

Revenue has increased overall due to expected Federal revenue and donations from trust for the Bookmobile purchase. The department expects to lose its State funding that has helped offset costs throughout the system.

At Final Budget State other revenue was increased to recognize funding from the Literacy Grant.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 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	11	11	11
Library Resource Technician I/II	2	2	1	1
Library Resource Technician I/II VS	3	3	4	4
Lead Library Resource Technician	2	2	2	2
Library Coordinator	2	2	2	2
TOTAL FULL-TIME & VS	26	24	24	24
Extra Help				
EH Pages	1.30	1.30	1.30	1.30
EH Library Assistant I	8.43	8.43	7.50	7.50
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	9.73	8.80	8.80
TOTAL BUDGETED/APPPROVED	35.73	33.73	32.80	32.80

On August 24, 2010 the Board of Supervisors approved the department's request to delete two (2) vacant Library Assistant I/II VS (Position #8, 31) in order to decrease County General Fund requirements.

The salary 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 FY2011/12 the department requests to reduce Extra Help appropriation based on fiscal constraints

At Final Budget Extra Help appropriation and applicable benefit accounts were increased for services at the Delhi branch.

SERVICES AND SUPPLIES

This category has decreased overall due to a reduction in rent from the Winton branch closure. Professional and Special Services – Data Processing has decreased based on a reduction on service rates. The department has also reduced it book budget in order to meet the CEO's recommended twenty percent reduction in net county cost.

At Final Budget this category increased overall due to increased appropriation associated with the Literacy grant, increased rents services in the Winton area, and appropriation for books ordered in the prior fiscal year.

OTHER CHARGES

This category has decreased due to a new service arrangement with Delhi Unified School District

INTRAFUND AND INTERFUND TRANSFERS

This category accounts for the cost sharing from HSA for the Literacy program.

At Final Budget Intrafund Transfer In was increased due to contribution to be received from District 4.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
89083 Bookmobile	$266,500	$266,500	$266,500
TOTAL	$266,500	$266,500	$266,500

The Bookmobile is requested to service the rural communities and is supported by grant.

POLICY IMPLICATIONS

In order to meet the CEO's recommended 20% reductions in net county cost, the FY2011/12 Proposed Budget recommends an average reduction of five hour per branch and a reduction of work hours for variable shift employees. This will allow the Library to retain services to the community and maintain current staffing levels.

Additionally, the Proposed Budget recommends the closure of the Winton Branch library due to anticipated rental cost increases. It is anticipated that the bookmobile will supplement services in the Winton area once it becomes operational.

At the Proposed Budget Hearing the Librarian was requested to temporarily extend the lease and find alternate location for the Winton Branch; maintaining hours of operation similar to the other small branches. Alternate funding was to be found by staff to accomplish this goal. Additional resources that may come from various community groups would go to providing additional hours of operation.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
4,485	*66,531*		*(10,000)*		*$61,016*	*$41,000*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - EDUCATION
ACTIVITY - AGRICULTURAL EDUCATION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
CHARGES FOR CURRENT SERVICES	0	0	15,000	15,000
TOTAL REVENUES	0	0	15,000	15,000
SALARIES & EMPLOYEE BENEFITS	238,518	250,216	246,688	272,550
SERVICES & SUPPLIES	45,723	46,748	41,540	40,332
TOTAL EXPENDITURES/APPROPRIATIONS	284,241	296,964	288,228	312,882
NET COST	-284,241	-296,964	-273,228	-297,882

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

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.

REVENUE

Revenue has increased based on the University of California agreeing to share a portion of cost for Agricultural Field Technician.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Agricultural Field Technician	1	1	1	1
Cooperative Extension Office Supervisor	1	1	1	1
Office Assistant III	1	1	0	0
Office Assistant III V/S	0	0	1	0
Office Assistant I/II V/S	0	0	0	1
TOTAL FULL TIME & VS	3	3	3	3
TOTAL BUDGETED/APPROVED	3.00	3.00	3.00	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.

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.

The salary 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 2011/12 Proposed Budget the County Executive Officer, in coordination with the department, recommends the deletion of one (1) filled Office Assistant III (Position #4) and add one (1) Office Assistant III V/S in order to facilitate the CEO's recommendation to reduce the departmental budget by twenty percent. ***At proposed the Office Assistant III V/S was changed to Office Assistant I/II V/S to align with the work duties being performed by under-filled incumbent.***

At Final Budget appropriation was added to fund one (1) existing Office Assistant I/II V/S full time.

SERVICES AND SUPPLIES

This category has been reduced, primarily in the Transportation and Travel – County Vehicle, in order to meet the CEO's recommendation to reduce the departmental budget by twenty percent.

At Final Budget Professional and Specialized Services – Data Processing was decreased based on revised estimates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
25,862	***(1,208)***				***$24,654***	***$0***

RECREATION AND CULTURAL SERVICES FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

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

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
CHARGES FOR CURRENT SERVICES	1,250	6,350	8,500	8,500
TOTAL REVENUES	1,250	6,350	8,500	8,500
SALARIES & EMPLOYEE BENEFITS	240,500	245,490	248,507	248,507
SERVICES & SUPPLIES	17,091	12,093	12,702	12,702
TOTAL EXPENDITURES/APPROPRIATIONS	257,591	257,583	261,209	261,209
NET COST	-256,341	-251,233	-252,709	-252,709

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

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.

REVENUE

This category is increased overall in Parks and Recreation Fees for projected "Movie in the Park" functions.

SALARIES AND EMPLOYEE BENEFITS

	2009/2010 APPROVED	2010/2011 APPROVED	2011/2012 RECOMMENDED	2011/2012 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	0.00	0.00
TOTAL BUDGETED/APPROVED	4.18	4.18	2.00	2.00

For FY 2011/12 there is no Extra Help being requested.

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

SERVICES AND SUPPLIES

This category is decreased overall in several accounts based on fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

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

FUND - 1010
BUDGET UNIT # - 70100
UNIT TITLE - DPW-SPECIAL RECREATION DIVISION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	0	0	10,000	10,000
CHARGES FOR CURRENT SERVICES	41,000	0	0	0
OTHER REVENUE	3,916	7,280	0	0
TOTAL REVENUES	44,916	7,280	10,000	10,000
SERVICES & SUPPLIES	68,100	20,662	12,500	12,500
INTRAFUND & INTERFUND TRANSFERS	0	0	-2,500	-2,500
CAPITAL ASSETS	0	25,507	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	68,100	46,169	10,000	10,000
NET COST	-23,184	-38,889	0	0

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

DPW-SPECIAL RECREATION DIVISION

BUDGET UNIT 70100-70116
This Budget Unit was established by the Board of Supervisors to track funds provided for parks and recreation, land acquisition, development of local park and recreation facilities, and the operation and maintenance of existing parks and recreation facilities in the unincorporated communities of Merced County.

REVENUE
This category is increased in Rents and Concessions for projected events in the county.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
This category is decreased overall based on reductions in Maintenance – Structure, Improvements and Grounds and Special Department Expense – Other based on countywide fiscal constraints.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

POLICY IMPLICATION
For FY 2011/12 the County Executive Officer has requested reductions in departmental budgets to help provide a balanced budget. The Department of Public Works – Special Recreation Division has submitted a Proposed Budget with no General Fund assistance. Funds from current encumbrances will support FY 2011/12 needs. For future years, when these encumbrances are exhausted, the following impacts to these areas would include: reductions in equipment for recreational programs, reductions in lighting for programs, sanitary services, materials for building and irrigation needs and capital improvements.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

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

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	20,917	23,399	26,992	26,992
AID FROM OTHER GOVT AGENCIES	613,073	545,430	0	0
CHARGES FOR CURRENT SERVICES	518,876	351,285	421,118	421,118
OTHER REVENUE	1,006	486	33,558	33,558
TOTAL REVENUES	1,153,872	920,600	481,668	481,668
SALARIES & EMPLOYEE BENEFITS	1,284,295	1,273,663	1,211,350	1,272,507
SERVICES & SUPPLIES	518,280	476,601	462,352	472,637
OTHER CHARGES	0	0	2,846	2,846
INTRAFUND & INTERFUND TRANSFERS	-74,530	-14,353	0	0
CAPITAL ASSETS	270,203	488,000	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,998,248	2,223,911	1,676,548	1,747,990
NET COST	-844,376	-1,303,311	-1,194,880	-1,266,322

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

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.

REVENUE

This category is decreased overall in State Other based on reimbursable irrigation project at Lake Yosemite being completed.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 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	0	0	0	0
Parks Caretaker I	1	1	1	1
Park Maintenance Specialist	2	2	1	1
Grounds Maintenance Worker I/II	8	7	5	6
Office Assistant III	1	1	1	1
Typist Clerk III	0	0	0	0
TOTAL FULL-TIME & VS	15	14	11	12
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	26.82	25.82	25.82	26.82

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).

On August 24, 2010 (Final Budget) the Board of Supervisors approved the transfer of one (1) Grounds Maintenance Worker I/II (Position #18) to BU 23300 for the Juvenile Probation and Camps Program.

On February 15, 2011 the Board of Supervisors approved the deletion of one (1) vacant Maintenance Worker I/II (Position #11) in preparation of upcoming countywide revenue shortfall.

The salary 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 F2011/12 the department requests to delete one (1) Park Maintenance Specialist (Position #15) and one

SALARIES AND EMPLOYEE BENEFITS (Continued)

(1) filled Grounds Maintenance Worker I/II (Position #22) due to fiscal constraints. This reduction would

impact mowing services, repairs to equipment and facilities needed for irrigation, park maintenance and public use, and would decrease employee presence at the different park facilities as more duties are taken on.

On July 12, 2011 the Board of supervisor rescinded the action from June 28, 2011 to delete one (1) filled Grounds Maintenance Worker I/II (Position #22) in order to provide better maintenance of parks.

SERVICES AND SUPPLIES
This category is decreased overall through most line items based on countywide fiscal constraints.

At final budget General Liability, Clothing and Personal Supplies – Other, and Transportation and Travel – County Vehicle were increased to support Grounds Maintenance Worker I/II position being reallocated to the Parks division.

OTHER CHARGES
Taxes and Assessments are budgeted at fiscal year 2010/11 level for services provided by Merced Irrigation District.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

POLICY IMPLICATIONS
For FY 2011/12 the County Executive Officer has requested reductions in departmental budgets to help provide a balanced budget. The Department of Public Works – Parks Division has submitted a budget that includes the reduction in force of two staff. The impacts of this reduction would be the following: mowing of facility grounds would go from once a week to once every three or four weeks, Lake Yosemite staff would absorb other park duties leaving the Lake Yosemite facility unattended at times, tree trimming would be on an emergency basis and delays in repairs or maintenance to park equipment.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$61,157	***$10,285***				***$71,442***	

DEBT SERVICE

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - DEBT SERVICE
ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1796
BUDGET UNIT # - 70800
UNIT TITLE - DEBT SERVICE-JUVENILE HALL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	1,552	1,354	2,200	2,200
OTHER REVENUE	996,178	988,989	960,144	960,144
TOTAL REVENUES	997,730	990,343	962,344	962,344
SERVICES & SUPPLIES	2,137	2,117	7,600	7,600
OTHER CHARGES	991,926	988,989	990,144	990,144
TOTAL EXPENDITURES/APPROPRIATIONS	994,063	991,106	997,744	997,744
NET COST	3,667	-763	-35,400	-35,400

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

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 and an associated fund were 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 department and is scheduled to continue until 2032. Transfers from the Spring Fair fund are scheduled to continue until 2018.

Component	Principal Amount	Payment Period	Principal Balance 06/30/11
Juvenile Justice Facility	$15,705,000	30 Years	$12,835,000

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

Amounts noted in the Revenue From Use of Money and Property category represent interest earned on cash balances maintained in the County Treasury. Amounts in the Other Revenue category represent operating transfers from both the General and Spring Fair funds.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - DEBT SERVICE
ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1797
BUDGET UNIT # - 70900
UNIT TITLE - DEBT SERVICE-ENERGY RETROFIT

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	45	36	12	12
OTHER REVENUE	195,460	195,460	195,460	195,460
TOTAL REVENUES	195,505	195,496	195,472	195,472
SERVICES & SUPPLIES	50	50	100	100
OTHER CHARGES	195,459	195,459	195,460	195,460
TOTAL EXPENDITURES/APPROPRIATIONS	195,509	195,509	195,560	195,560
NET COST	-4	-13	-88	-88

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

DEBT SERVICE-ENERGY RETROFIT

BUDGET UNIT 70900

During the 2001/2002 fiscal year, the County of Merced entered into a loan agreement with the California Energy Commission to fund the installation of both energy efficient lighting in several County Buildings and an energy efficient heating and cooling system for the Main Administration Building located at 2222 M Street. This budget unit and an associated fund were established to account for the annual debt service payments on that borrowing. 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 06/30/11
Energy Retrofit Loan	$1,805,328	11 Years	$376,657

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category accounts for banking charges.

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

Amounts noted in the Revenue From Use of Money and Property category represent interest earned on cash balances maintained in the County Treasury. Amounts reflected in the Other Revenue category represent operating transfers from the Building Services Division of Public Works, a General Fund department.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - DEBT SERVICE
ACTIVITY - INTEREST ON NOTES & WARRANTS

FUND - 1010
BUDGET UNIT # - 71000
UNIT TITLE - INTEREST ON TRANS AND OTHER NOTES

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	65,588	59,697	80,000	80,000
TOTAL EXPENDITURES/APPROPRIATIONS	65,588	59,697	80,000	80,000
NET COST	-65,588	-59,697	-80,000	-80,000

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

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.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is increased for Professional and Special Services – Debt Admin Fees and Professional and Special Services –Audits for services used for the Tobacco Securitization Funds.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - DEBT SERVICE
ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1802
BUDGET UNIT # - 71300
UNIT TITLE - DEBT SERVICE-JUSTICE FACILITY

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
FINES FORFEITS AND PENALTIES	659,729	668,394	664,232	664,232
TOTAL REVENUES	659,729	668,394	664,232	664,232
SERVICES & SUPPLIES	1,850	4,350	5,100	5,100
OTHER CHARGES	663,631	664,044	659,132	659,132
TOTAL EXPENDITURES/APPROPRIATIONS	665,481	668,394	664,232	664,232
NET COST	-5,752	0	0	0

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

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 and an associated fund were 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 06/30/11
Courthouse Justice Facility	$10,200,000	25 Years	$8,515,000

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

Amounts in the Fines, Forfeitures and Penalties category represent revenues received from assessments levied on court fines and forfeitures.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - DEBT SERVICE
ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1804
BUDGET UNIT # - 71500
UNIT TITLE - DEBT SERVICE-DAIRY LOAN PROGRAM

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	391,212	318,407	245,129	245,129
OTHER REVENUE	1,337,536	883,186	677,545	677,545
TOTAL REVENUES	1,728,748	1,201,593	922,674	922,674
SERVICES & SUPPLIES	70,000	0	0	0
OTHER CHARGES	1,007,768	1,007,767	1,007,769	1,007,769
INTRAFUND & INTERFUND TRANSFERS	0	36,750	48,000	48,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,077,768	1,044,517	1,055,769	1,055,769
NET COST	650,980	157,076	-133,095	-133,095

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

DEBT SERVICE – DAIRY LOAN PROGRAM

BUDGET UNIT 71500

During FY 1998/99, the county entered into a contract with the State of California to borrow up to $15 million at an interest rate of 2.6 percent over a 20-year period. In turn, the County would make loans to dairies 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 06/30/11
Dairy Loan Program	20 Years	$7,730,126

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category accounts for the principal and interest payments to be made this fiscal year.

INTRAFUND AND INTERFUND TRANSFERS

This category represents an amount appropriated to be transferred to fund both operations and cover costs related to administering the loan program in Commerce Aviation and Economic Development, a General Fund department.

CAPITAL ASSETS

None.

REVENUE

Amounts noted in the Revenue From Use of Money and Property category represent both interest payments received from loans made to dairies and interest earned on cash balances maintained in the County Treasury. Amounts noted in the Other Revenue category represent principal payments received from the repayment of dairy loans.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - DEBT SERVICE
ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1799
BUDGET UNIT # - 71900
UNIT TITLE - DEBT SERVICE-PENSION OBLIGATION BD

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
USE OF MONEY AND PROPERTY	77,164	55,919	75,000	75,000
OTHER REVENUE	5,624,729	6,926,741	7,700,000	7,700,000
TOTAL REVENUES	5,701,893	6,982,660	7,775,000	7,775,000
SERVICES & SUPPLIES	25	4,025	7,600	7,600
OTHER CHARGES	6,580,845	6,911,883	7,254,785	7,254,785
TOTAL EXPENDITURES/APPROPRIATIONS	6,580,870	6,915,908	7,262,385	7,262,385
NET COST	-878,977	66,752	512,615	512,615

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

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 and an associated fund were 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 06/30/11
Pension Obligation Bonds	$63,070,000	18 Years	$40,650,000

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

Amounts noted in the Revenue From Use of Money and Property category represent interest earned on cash balances maintained in the County Treasury. Amounts in the Other Revenue category represent charges collected from other departments through the payroll system.

PROVISION FOR CONTINGENCY

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2011-2012

CLASSIFICATION:
FUNCTION - MISCELLANEOUS
ACTIVITY - PROVISION FOR CONTINGENCIES

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2009-2010 (2)	ACTUAL 2010-2011 (3)	RECOMMEND BY COUNTY ADMIN 2011-2012 (4)	APPROVED BY BOARD OF SUPV. 2011-2012 (5)
TOTAL REVENUES	0	0	0	0
CONTINGENCIES	0	0	3,500,000	3,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	3,500,000	3,500,000
NET COST	0	0	-3,500,000	-3,500,000

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

CONTINGENCIES – GENERAL FUND

BUDGET UNIT 72000

The Contingency Budget Unit accounts for unforeseen emergencies of uncertain amounts not covered by specific appropriations in the approved budget. This amount would also be available for temporary cash flow loans to alleviate problems that could hinder general operations from delayed receipt of reimbursements or revenue. The Contingency Fund serves to limit unforeseen liabilities of the General Fund including varying economic conditions.

EXECUTIVE'S COMMENT

The recession and the loss of millions in property tax revenue to the state made it virtually impossible for the County to budget a General Reserve or Contingency during the 1990's. The flooding experienced in the County during FY 1997/98 left both damage to be repaired and an increased awareness of the need for resources in emergency situations. This underscored the need to review the County's ability to provide resources in emergency situations and address unexpected issues that may occur in the near future as a result of significant population growth, the UC Campus, or other factors.

The Board has made significant efforts to establish a prudent Contingency to address unforeseen emergencies that may occur during the year. The Proposed Budget includes a Contingency of $3.5 million.

INTERNAL SERVICE FUNDS

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Fiscal Year 2011-2012

County Budget Form
Schedule 10
Final

Fund Title: Fleet Service
Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2009-2010	Actual 2010-2011	Proposed Estimates 2011-2012	Approved Estimates 2011-2012
1	2	3	4	5
Operating Revenues				
Charges for Services	3,983,170	3,622,407	3,783,243	3,783,243
Miscellaneous Sales	0	439,306	400,000	400,000
Total Operating Revenues	**3,983,170**	**4,061,713**	**4,183,243**	**4,183,243**
Operating Expenses				
Salaries and Employee Benefits	630,804	654,417	580,510	580,510
Services and Supplies	2,212,268	2,485,855	3,032,797	3,032,797
Depreciation and Amortization	462,747	462,747	462,747	462,747
Total Operating Expenses	**3,305,819**	**3,603,019**	**4,076,054**	**4,076,054**
Operating Income (Loss)	**677,351**	**458,694**	**107,189**	**107,189**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	43,513	10,995	13,000	13,000
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	(22,674)	12,776	40,000	40,000
Other	0	268	0	0
Total Non-Operating Revenues (Expenses)	**20,839**	**24,039**	**53,000**	**53,000**
Income Before Capital Contributions and Transfers	**698,190**	**482,733**	**160,189**	**160,189**
Capital Contributions	30,541	0	0	0
Transfers-In(Out)	0	0	0	0
Change in Net Assets	**728,731**	**482,733**	**160,189**	**160,189**
Fixed Assets Purchased	1,048,787	648,545	768,000	768,000
Net Assets - Beginning Balance	6,416,186	7,144,917	8,276,195	8,276,195
Net Assets - Ending Balance	7,144,917	8,276,195	9,204,384	9,204,384
Reserved for Fleet Replacement	3,154,988	3,735,512	3,867,512	3,867,512

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 2010-2011 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2011 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.

REVENUE

This category is decreased overall based on adjusted rates in for Other Sales – Fleet Service O & M and Fleet Service FSR that is being charged to countywide departments.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Fleet Maintenance Supervisor	1	1	1	0
Assistant Shop Supervisor	0	0	0	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.

For FY 2011/12 the department requests to delete one (1) vacant Fleet Maintenance Supervisor (Position #3) due to fiscal constraints. ***This action was to be reviewed further and brought back at Final Budget.***

On August 23, 2011 the Board of Supervisors approved the change of one (1) vacant Fleet Maintenance Supervisor (Position #3) to Assistant Shop Supervisor.

SERVICES AND SUPPLIES

This category is increased overall for Maintenance Equipment Fuel based on current fuel charges.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
82001	Gas Monitoring System	$18,000	$18,000	$18,000
82013	10 Sheriff Patrol Cars	420,000	420,000	420,000
82014	10 Light Bars	30,000	30,000	30,000
82015	15 New Vehicles	300,000	300,000	300,000
Total		$768,000	$768,000	$768,000

CAPITAL ASSETS (Continued)

The Gas Monitoring System is requested based California Air resources Board regulations. The Light Bars, Patrol Vehicles, and New and Used Vehicles are for replacement of aged equipment no longer economical to repair or part of scheduled replacement plan.

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Fiscal Year 2011-2012

County Budget Form
Schedule 10
Final

Fund Title: Administrative Services
Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2009-2010	Actual 2010-2011	Proposed Estimates 2011-2012	Approved Estimates 2011-2012
1	2	3	4	5
Operating Revenues				
Charges for Services	9,095,081	9,610,954	10,055,127	10,055,127
Total Operating Revenues	**9,095,081**	**9,610,954**	**10,055,127**	**10,055,127**
Operating Expenses				
Salaries and Employee Benefits	4,448,482	4,882,805	5,400,176	5,400,176
Services and Supplies	4,531,905	4,684,309	4,924,591	4,924,591
Depreciation and Amortization	347,736	347,736	347,736	347,736
Total Operating Expenses	**9,328,123**	**9,914,850**	**10,672,503**	**10,672,503**
Operating Income (Loss)	**(233,042)**	**(303,896)**	**(617,376)**	**(617,376)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	14,484	9,848	10,000	10,000
Interest/Investment (Expense) and/or (Loss)	(17,399)	0	0	0
Gain or Loss on Sale of Capital Assets	279	1,553	0	0
Loss on disposition of fixed assets	0	445	0	0
Total Non-Operating Revenues (Expenses)	**(2,636)**	**11,401**	**10,000**	**10,000**
Income Before Capital Contributions and Transfers	**(235,678)**	**(292,495)**	**(607,376)**	**(607,376)**
Capital Contributions	0	0	0	0
Transfers-In(Out)	15,500	0	0	0
Change in Net Assets	**(220,178)**	**(292,495)**	**(607,376)**	**(607,376)**
Long Term Debt Payments	461,739	0	0	0
Fixed Assets Purchased	191,922	357,462	10,000	10,000
Net Assets - Beginning Balance	2,511,722	2,291,544	1,999,049	1,999,049
Net Assets - Ending Balance	2,291,544	1,999,049	1,391,673	1,391,673

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 2010-2011 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2011 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.

REVENUE

This category is decreased overall based on adjusted rates being charged to countywide departments.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Director Administrative Services/Chief Information Officer	1	1	1	1
Systems and Operations Supervisor	1	1	1	1
Supervising Programmer Analyst	2	2	2	2
Supervising Network Systems Support Analyst	2	2	2	2
Programmer Analyst III–Confidential	1	1	1	1
Programmer Analyst III	2	2	1	1
Programmer Analyst I/II–Confidential	1	1	0	0
Program Analyst I/II	9	9	7	7
Data Base Administrator	2	2	1	1
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	1	4	4
Computer Support Assistant III	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Computer Support Assistant I/II	2	2	1	1
Computer Operator I/II	3	3	3	3
Secretary II	1	1	1	1
Communication Coordinator	1	1	1	1
Account Clerk I/II	1	1	1	1
Fiscal Manager	1	1	1	1
Information Systems Manager	2	2	1	1
Accounting Technician	0	0	1	1
GIS/Development Services Manager	0	1	1	1
GIS Technician	0	0	1	1
TOTAL FULL-TIME & VS	43	45	43	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	44.22	46.22	44.22	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.

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.

On August 24, 2010 (Final Budget) the Board of Supervisors approved the transfer of one (1) GIS/Development Services Manager from BU28500 to better coordinate countywide GIS services and transfer one (1) vacant Automation Systems Analyst from BU27000, Agricultural Commissioner, to align with County IS service plan.

On November 30, 2010 one (1) Planning Technician I/II (Position #63) was transferred from Development Services (BU28500) and renamed to a GIS Technician as part of the transfer of the GIS program responsibilities.

On February 15, 2011, as part of the centralization of county information systems, one (1) filled Automation Systems Analyst I/II (Position #90) was transferred from BU 20100, one (1) filled Automation Systems Analyst I/II (Position #220) was transferred from BU 19900, one (1) filled Automation Systems Analyst I/II (Position #92) was transferred from BU 55000, and one (1) filled Automation Systems Analyst I/II (Position #83) was transferred from BU 41506.

On February 15, 2011 the Board of Supervisors approved the deletion of one (1) vacant Programmer Analyst I/II (Position #20), one (1) vacant Programmer Analyst II – Confidential (Position #40), one (1) vacant Programmer Analyst III (Position #11), and the transfer of one (1) Accounting technician from BU 11500in preparation of upcoming revenue shortfall.

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

For FY2011/12 the department requests to delete one (1) filled Programmer Analyst I/II (Position #33), one (1) filled Computer Support Assistant I/II (Position #44), one (1) filled Data Base Administrator (Position #46), one (1) vacant Automation System Analyst I/II (Position #61), and one (1) vacant Information System Manager (Position #59) due to fiscal constraints.

SERVICES AND SUPPLIES
This category is increased overall for Special Department Expense – Software for purchases of specialized departmental software. Communications, Communications – Internal Services, and Data Processing are increased based on services to be provided countywide.

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

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
83600	Structures and Improvements	$10,000	$10,000	$10,000
Total		$10,000	$10,000	$10,000

Appropriation is requested for anticipated projects.

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Fiscal Year 2011-2012

County Budget Form
Schedule 10
Final

Fund Title: Insurance Pool
Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2009-2010	Actual 2010-2011	Proposed Estimates 2011-2012	Approved Estimates 2011-2012
1	2	3	4	5
Operating Revenues				
Insurance Allocations	41,775,524	42,302,445	45,989,973	45,989,973
Total Operating Revenues	**41,775,524**	**42,302,445**	**45,989,973**	**45,989,973**
Operating Expenses				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	36,593,090	36,746,383	43,120,096	43,120,096
Other Charges	13,448,041	6,819,423	9,841,400	9,841,400
Total Operating Expenses	**50,041,131**	**43,565,806**	**52,961,496**	**52,961,496**
Operating Income (Loss)	**(8,265,607)**	**(1,263,361)**	**(6,971,523)**	**(6,971,523)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	325,804	294,425	291,500	291,500
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Aid From Other Gov't Agencies	0	15,145	0	0
Gain or Loss on Sale of Capital Assets	0	0	0	0
Total Non-Operating Revenues (Expenses)	**325,804**	**294,425**	**291,500**	**291,500**
Income Before Capital Contributions and Transfers	**(7,939,803)**	**(968,936)**	**(6,680,023)**	**(6,680,023)**
Capital Contributions	0	0	0	0
Transfers-In(Out)	0	0	350,000	350,000
Change in Net Assets	**(7,939,803)**	**(968,936)**	**(6,330,023)**	**(6,330,023)**
Fixed Assets Purchased	0	0	0	0
Net Assets - Beginning Balance	17,131,941	9,192,138	8,223,202	8,223,202
Net Assets - Ending Balance	9,192,138	8,223,202	1,893,179	1,893,179
Reserved for Risk Liability	9,192,138	8,223,202	1,893,179	1,893,179

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 2010-2011 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2011 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.

REVENUE

This category is decreased in Interest and increased in Other Revenue – Insurance Proceeds based on adjusted charges and for Interest.

SALARIES AND BENEFITS

None.

SERVICES AND SUPPLIES

This category is decreased in Insurance-Other, Insurance-General Liability, and Professional and Special Services based on departmental estimates. This category increased in Insurance-Auto Physical Damage and Insurance-Fidelity Bonds based on departmental estimates.

OTHER CHARGES

The category of Claims Payments and Claims Temporary Disability is budgeted at FY 10/11 levels.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

ENTERPRISE FUNDS

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Fiscal Year 2011-2012

County Budget Form
Schedule 11
Final

Fund Title: Medical Facility Lease
Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2009-2010	Actual 2010-2011	Proposed Estimates 2011-2012	Approved Estimates 2011-2012
1	2	3	4	5
Operating Revenues				
Licenses, Permits and Franchises	0	0	0	0
Forfeitures and Penalities	0	0	0	0
Revenue From Use of Money and Property	0	0	0	0
Charges for Services	120,000	0	0	0
Miscellaneous Sales	0	0	0	0
Total Operating Revenues	**120,000**	**0**	**0**	**0**
Operating Expenses				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	0	125,948	185,000	185,000
Other Charges	0	0	0	0
Depreciation and Amortization	272,949	272,949	272,949	272,949
Total Operating Expenses	**272,949**	**398,897**	**457,949**	**457,949**
Operating Income (Loss)	**(152,949)**	**(398,897)**	**(457,949)**	**(457,949)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	159,722	31,584	0	0
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	0	0	0	0
Other	0	(19,355)	0	0
Total Non-Operating Revenues (Expenses)	**159,722**	**12,229**	**0**	**0**
Income Before Capital Contributions and Transfers	**6,773**	**(386,668)**	**(457,949)**	**(457,949)**
Capital Contributions	0	0	0	0
Transfers-In(Out)	0	0	0	0
Change in Net Assets	**6,773**	**(386,668)**	**(457,949)**	**(457,949)**
Net Assets - Beginning Balance	16,835,961	16,842,734	16,456,066	16,456,066
Net Assets - Ending Balance	16,842,734	16,456,066	15,998,117	15,998,117

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 2010-2011 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2011 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.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is increased for Professional and Special Services to provide security services and maintenance at the former Merced Community Medical Center.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Fiscal Year 2011-2012

County Budget Form
Schedule 11
Final

Fund Title: Solid Waste
Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2009-2010	Actual 2010-2011	Proposed Estimates 2011-2012	Approved Estimates 2011-2012
1	2	3	4	5
Operating Revenues				
Licenses, Permits and Franchises	0	0	0	0
Forfeitures and Penalities	0	0	0	0
Revenue From Use of Money and Property	0	0	0	0
Charges for Services	8,017,975	8,582,736	0	0
Miscellaneous Sales	134,609	97,756	0	0
Total Operating Revenues	**8,152,584**	**8,680,492**	**0**	**0**
Operating Expenses				
Salaries and Employee Benefits	3,278,393	3,500,475	0	0
Services and Supplies	2,451,511	3,158,982	0	0
Other Charges	0	0	0	0
Depreciation and Amortization	1,515,263	1,515,263	0	0
Total Operating Expenses	**7,245,167**	**8,174,720**	**0**	**0**
Operating Income (Loss)	**907,417**	**505,772**	**0**	**0**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	191,064	81,991	0	0
Interest/Investment (Expense) and/or (Loss)	(1,147,125)	(1,512,882)	0	0
Aid From Other Gov't Agencies	23,994	8,505	0	0
Gain or Loss on Sale of Capital Assets	220,661	10,732	0	0
Other	(44,782)	643,620	0	0
Total Non-Operating Revenues (Expenses)	**(756,188)**	**(768,034)**	**0**	**0**
Income Before Capital Contributions and Transfers	**151,229**	**(262,262)**	**0**	**0**
Capital Contributions	0	0	0	0
Transfers-In(Out)	0	879,000	0	0
Change in Net Assets	**151,229**	**616,738**	**0**	**0**
Long Term Debt Payments	1,255,000	2,789,646	0	0
Long Term Debt Proceeds	0	6,295,730	0	0
Fixed Assets Purchased	1,693,840	10,200,766	0	0
Net Assets - Beginning Balance	23,356,068	23,507,297	24,124,035	24,124,035
Net Assets - Ending Balance	23,507,297	24,124,035	24,124,035	24,124,035

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 2010-2011 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2011 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.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Deputy Director Public Works/Solid Waste	1	1	0	0
Solid Waste Manager	2	1	0	0
Integrated Waste Program Manager	0	0	0	0
Environmental Resource Manager	1	1	0	0
Environmental Permit Compliance Specialist	0	0	0	0
Staff Services Analyst I/II	1	1	0	0
Fiscal Services Supervisor	0	0	0	0
Solid Waste Supervisor	4	4	0	0
Landfill Supervisor	0	0	0	0
Solid Waste Equipment Operator	14	12	0	0
Landfill Equipment Operator	0	0	0	0
Solid Waste Maintenance Worker I/II	18	8	0	0
Heavy Equipment Mechanic	1	1	0	0
Accounting Technician	1	1	0	0
Account Clerk III	1	1	0	0
Solid Waste Scale House Attendant	3	3	0	0
Solid Waste Scale House Attendant VS	2	2	0	0
Landfill Scale House Attendant	0	0	0	0
Landfill Scale House Attendant VS	0	0	0	0
TOTAL FULL-TIME & VS	49	36	0	0
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	36	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Extra Help				
EH Solid Waste Supervisor	0.50	0.50	0.00	0.00
EH Solid Waste Equipment Operator	0.00	0.00	0.00	0.00
EH Scale House Attendant	0.50	0.50	0.00	0.00
EH Solid Waste Maintenance Worker I/II	1.50	1.50	0.00	0.00
EH Laborer	4.50	4.50	0.00	0.00
TOTAL FTE	7.00	7.00	0.00	0.00
TOTAL BUDGETED/APPROVED	56.00	43.00	0.00	0.00

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)

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.

On May 24, 2011, the Board of Supervisors approved the Reduction in Force of all Solid Waste department employees. This action was done because of the transition of Solid Waste operations from the Department of Public Works – Solid Waste to the Merced County Regional Waste Management Authority. This action deletes the following positions: one (1) filled Deputy Director Public Works/Solid Waste (Position #2), one (1) filled Environmental Resource Manager (Position #50), one (1) filled Solid Waste Manager (Position #26), one (1) filled Solid Waste Superintendent (Position #43), two (2) filled Solid Waste Supervisor (Position #4, 13), one (1) filled Heavy Equipment Mechanic I/II, eleven (11) filled Solid Waste Equipment Operator (Position #6, 7, 8, 9, 17, 18, 19, 28, 29, 41, 42), eight (8) filled Solid Waste Maintenance Worker I/II (Position #12, 30, 33, 40, 46, 47, 48, 49), five (5) filled Solid Waste Scale Attendant (Position #5, 34, 36, 37, 44), one (1) vacant Solid Waste Equipment Operator (Position #10), and one (1) vacant Solid Waste Supervisor.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
At final budget appropriation was established in Operating Transfers Out to move cash to the Regional Waste Management Authority Joint Powers Association.

CAPITAL ASSETS
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*
			$3,360,405		***$3,360,405***	

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Fiscal Year 2011-2012

County Budget Form
Schedule 11
Final

Fund Title: Castle Airport
Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2009-2010	Actual 2010-2011	Proposed Estimates 2011-2012	Approved Estimates 2011-2012
1	2	3	4	5
Operating Revenues				
Licenses, Permits and Franchises	239,597	194,459	278,608	278,608
Forfeitures and Penalities	0	0	0	0
Revenue From Use of Money and Property	1,446,109	1,442,455	1,453,433	1,453,433
Charges for Services	132,976	74,051	114,610	114,610
Miscellaneous Sales	305,193	49,122	35,393	35,393
Total Operating Revenues	**2,123,875**	**1,760,087**	**1,882,044**	**1,882,044**
Operating Expenses				
Salaries and Employee Benefits	1,137,547	1,169,995	1,292,505	1,292,505
Services and Supplies	1,433,074	1,275,632	990,896	1,004,676
Other Charges	0	0	0	0
Depreciation and Amortization	6,262,210	6,262,210	6,262,210	6,262,210
Total Operating Expenses	**8,832,831**	**8,707,837**	**8,545,611**	**8,559,391**
Operating Income (Loss)	**(6,708,956)**	**(6,947,750)**	**(6,663,567)**	**(6,677,347)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	11,119	8,954	10,300	10,300
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Aid From Other Gov't Agencies	2,812	926,335	10,000	10,000
Gain or Loss on Sale of Capital Assets	(312,121)	749,075	556,097	556,097
Other	0	229,952	0	0
Total Non-Operating Revenues (Expenses)	**(298,190)**	**1,914,316**	**576,397**	**576,397**
Income Before Capital Contributions and Transfers	**(7,007,146)**	**(5,033,434)**	**(6,087,170)**	**(6,100,950)**
Capital Contributions	1,267,193	0	0	0
Transfers-In(Out)	511,061	(229,420)	(153,000)	(153,000)
Change in Net Assets	**(5,228,892)**	**(5,262,854)**	**(6,240,170)**	**(6,253,950)**
Fixed Assets Purchased	1,556,247	998,746	0	8,260
Net Assets - Beginning Balance	151,350,272	146,121,380	140,858,526	140,858,526
Net Assets - Ending Balance	146,121,380	140,858,526	134,618,356	134,604,576

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 2010-2011 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2011 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 2011/12 the department is continuing work on the facilities at Castle for continuing redevelopment and airport services.

REVENUE

This category is decreased overall in Rents and Concessions due to downturn in the economy and a projected decrease in line item Sale of Fixed Assets.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 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	0	0	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	4	4	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

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.

SERVICES AND SUPPLIES

This category is reduced overall in several accounts due to the downturn in the economy and lack of funding to support operations at the FY 2010/11 level.

At final budget Professional and Special Services were increased to support pest control contract. Maintenance Equipment – Telephones Lines were increased to repair failing infrastructure. Maintenance Structure – Improvements and Grounds were decreased to support telephone lines and new capital asset.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Operating Transfers Out is budgeted to support Castle Sewer and Water.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
82043 1 Air Conditioner	**$0**	**$0**	**$8,260**
TOTAL	**$0**	**$0**	**$8,260**

At final budget appropriation was established for 1 Air Conditioner to replace a unit no longer able to be repaired.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$13,780			*$8,260*	*$22,040*	

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Fiscal Year 2011-2012

County Budget Form
Schedule 11
Final

Fund Title: Countywide Transit
Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2009-2010	Actual 2010-2011	Proposed Estimates 2011-2012	Approved Estimates 2011-2012
1	2	3	4	5
Operating Revenues				
Licenses, Permits and Franchises	0	0	0	0
Forfeitures and Penalities	0	0	0	0
Revenue From Use of Money and Property	0	0	0	0
Charges for Services	1,463,175	0	0	0
Miscellaneous Sales	0	0	0	0
Other	76,406	0	0	0
Total Operating Revenues	**1,539,581**	**0**	**0**	**0**
Operating Expenses				
Salaries and Employee Benefits	453,954	0	0	0
Services and Supplies	7,445,947	0	0	0
Other Charges	0	0	0	0
Depreciation and Amortization	1,621,000	0	0	0
Total Operating Expenses	**9,520,901**	**0**	**0**	**0**
Operating Income (Loss)	**(7,981,320)**	**0**	**0**	**0**
Non-Operating Revenues (Expenses)				
Taxes	5,173,919	0	0	0
Interest/Investment Income and/or Gain	36,627	0	0	0
Interest/Investment (Expense) and/or (Loss)	(71,455)	0	0	0
Aid From Other Gov't Agencies	1,329,549	0	0	0
Gain or Loss on Sale of Capital Assets	0	0	0	0
Other	(46,527)	0	0	0
Total Non-Operating Revenues (Expenses)	**6,422,113**	**0**	**0**	**0**
Income Before Capital Contributions and Transfers	**(1,559,207)**	**0**	**0**	**0**
Capital Contributions	1,089,617	0	0	0
Transfers-In(Out)	0	0	0	0
Change in Net Assets	**(469,590)**	**0**	**0**	**0**
Long Term Debt Payments	236,063	0	0	0
Fixed Assets Purchased	1,064,115	0	0	0
Net Assets - Beginning Balance	14,186,492	13,716,902	13,716,902	13,716,902
Net Assets - Ending Balance	13,716,902	13,716,902	13,716,902	13,716,902

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 2010-2011 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2011 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.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

	2009/10 APPROVED	2010/11 APPROVED	2011/12 RECOMMENDED	2011/12 APPROVED
Transportation Manager	1	0	0	0
Assistant Transportation Manager	1	0	0	0
Staff Services Analyst I/II	1	0	0	0
Typist Clerk I/II VS	0	0	0	0
Facility Maintenance Assistant	1	0	0	0
Equipment Services Worker	0	0	0	0
Program Assistant	2	0	0	0
TOTAL FULL-TIME & VS	6	0	0	0
Extra Help				
EH Program Assistant	0.50	0.00	0.00	0.00
TOTAL FTE	0.50	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	6.50	0.00	0.00	0.00

FY 2008/2009 the department converted the Equipment Services Worker (Position #7) to Facility Maintenance Assistant.

The Board of Supervisors took action on May 11, 2010 to delete the following filled positions effective June 30, 2010 in regards to the transfer of Transit Authority to Merced County Association of Governments (MCAG): one (1) Transportation Manager (position #1), one (1) Staff Services Analyst I/II (position # 5), one (1) Program Assistant (position #6), one (1) Facility Maintenance Assistant (position #7).
The following vacant positions were deleted on May 11, 2010 to be effective June 30, 2010 in regards to the transfer of Transit Authority to MCAG: one (1) Assistant Transportation Manager (position #2) and one (1) Program Assistant (position #4). All extra help was eliminated from this budgeted unit as well.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Fiscal Year 2011-2012

County Budget Form
Schedule 11
Final

Fund Title: Castle Water & Sewer
Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2009-2010	Actual 2010-2011	Proposed Estimates 2011-2012	Approved Estimates 2011-2012
1	2	3	4	5
Operating Revenues				
Licenses, Permits and Franchises	0	0	0	0
Forfeitures and Penalities	0	0	0	0
Revenue From Use of Money and Property	0	0	0	0
Charges for Services	246,786	213,644	310,370	310,370
Miscellaneous Sales	0	0	0	0
Total Operating Revenues	**246,786**	**213,644**	**310,370**	**310,370**
Operating Expenses				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	374,192	490,216	463,870	463,870
Other Charges	0	0	0	0
Depreciation and Amortization	0	0	0	0
Total Operating Expenses	**374,192**	**490,216**	**463,870**	**463,870**
Operating Income (Loss)	**(127,406)**	**(276,572)**	**(153,500)**	**(153,500)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	1,067	605	400	400
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	0	0	0	0
Other	0	200	100	100
Total Non-Operating Revenues (Expenses)	**1,067**	**805**	**500**	**500**
Income Before Capital Contributions and Transfers	**(126,339)**	**(275,767)**	**(153,000)**	**(153,000)**
Capital Contributions			0	0
Transfers-In(Out)	137,797	331,000	153,000	153,000
Change in Net Assets	**11,458**	**55,233**	**0**	**0**
Fixed Assets Purchased	0	20,781	0	0
Net Assets - Beginning Balance	25,953	37,411	92,644	92,644
Net Assets - Ending Balance	37,411	92,644	92,644	92,644

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 2010-2011 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2011 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.

REVENUE

This category is increased overall in Operating Transfers In for support to be received from Castle Airport Development Center.

SERVICES AND SUPPLIES

This category is increased overall Utilities based on projected service rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

OTHER FUNCTIONS

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Special Districts and Other Agencies Summary
Fiscal Year 2011-2012

District Budget Form
Schedule 12
Final

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2011	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses
1	2	3	4	5	6	7	8
Drainage Districts							
Almond Grove Dr Zone 204	8,735		2,140	10,875	10,327	548	10,875
Almond Meadows Dr Maint Zone 319	17,134		2,139	19,273	18,405	868	19,273
Almond Tree Estates Dr Zone 114	39,980		4,981	44,961	44,340	621	44,961
American Heritage Dr Zone 323	20,626		4,104	24,730	22,384	2,346	24,730
Ashley Estates Dr Zone 116	27,810		3,127	30,937	29,587	1,350	30,937
B & B Water District	26,377		21,600	47,977	28,000	19,977	47,977
Bridget Court Dr-Maint Zone 232	3,725		1,007	4,732	4,540	192	4,732
Champagne Estates Dr Zone 231	15,409		2,324	17,733	16,584	1,149	17,733
Cotton Glen Estates Dr #421	10,010		15,610	25,620	20,608	5,012	25,620
Countrysides Estates Dr Zone 101	12,821	2,362	1,841	17,024	17,024		17,024
Cowdenknowes Dr Zone 238	2,496	68	389	2,953	2,953		2,953
Cypress Est Dr & Maint Zone 254	4,486		1,760	6,246	5,761	485	6,246
Denis Way Dr Zone 109	686		724	1,410	1,258	152	1,410
Eastside CSA Water District	3,398		6,346	9,744	7,626	2,118	9,744
Elliott Manor Dr Zone 230	16,985		1,931	18,916	18,116	800	18,916
Evergreen Place Dr Zone 256	24,150		3,259	27,409	24,754	2,655	27,409
Golden Estates Dr Zone 205	13,380		10,136	23,516	14,677	8,839	23,516
Grove Storm Dr Zone 111	5,245		905	6,150	6,002	148	6,150
Hillside Estates Dr Zone 113	7,148		1,769	8,917	8,625	292	8,917
La Paloma/Rolfe Estates Zone 266	4,104		6,775	10,879	8,461	2,418	10,879
Lewis Estates Dr Zone 103	20,236	630	960	21,826	21,826		21,826
Lexington Park Storm Dr Zone 422	(3,003)	2,973	30				
Meadowbrook Maint Zone 119	19,332		2,950	22,282	21,260	1,022	22,282
Miles Creek Est Dr Zone 326	21,508		3,410	24,918	22,795	2,123	24,918
New Century Park Dr Zone 327	17,426		3,003	20,429	19,146	1,283	20,429
Palm Heights Dr Maint Zone 122	26,056		3,247	29,303	27,740	1,563	29,303
Planada Storm Dr Maint Zone 329	34,708		7,943	42,651	37,435	5,216	42,651
Rockwood Est Dr. & Maint Zone 262	4,490	34	5,168	9,692	9,692		9,692
Santa Nella Village Dr Zone 407	37,068		9,255	46,323	35,750	10,573	46,323
Santa Rita Garden Dr Zone 208	7,268	3,153	1,396	11,817	11,817		11,817
Subtotal - Drainage Districts	**449,794**	**9,220**	**130,229**	**589,243**	**517,493**	**71,750**	**589,243**

COUNTY OF MERCED
State of California
Special Districts and Other Agencies Summary
Fiscal Year 2011-2012

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2011	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses
1	2	3	4	5	6	7	8
Drainage Districts Totals Forward	449,794	9,220	130,229	589,243	517,493	71,750	589,243
Sunrise Terrace Dr Zone 320	28,396		4,657	33,053	30,415	2,638	33,053
Tierra De Oro Maint Zone 124	3,204		908	4,112	3,409	703	4,112
Town & Country Dr Zone 206	23,532		6,502	30,034	26,354	3,680	30,034
White Gate Estates Lt-Dr Zone 305	13,911		4,492	18,403	18,128	275	18,403
White Gate Farms Dr Zone 307	15,103		1,982	17,085	16,043	1,042	17,085
Winton Manor Dr Zone 207	20,062		2,987	23,049	21,588	1,461	23,049
Winton Meadows Dr Zone 242	25,211	301	4,536	30,048	30,048		30,048
Total Drainage Districts	**579,213**	**9,521**	**156,293**	**745,027**	**663,478**	**81,549**	**745,027**
Lighting Districts							
Almond Estates Lt-Dr Zone 108	1,926		8,661	10,587	9,830	757	10,587
Almondwood Estates Lt-Dr Zone 203	16,039		1,909	17,948	16,765	1,183	17,948
Ashe Tract Lt Zone 218	3,736		3,005	6,741	5,998	743	6,741
Atwater Acres Lt-Dr Zone 212	(161)	160	1				
B & B Rancheros Lt-Dr Zone 217	13,842	2,173	250	16,265	16,265		16,265
B & B Rancheros 2 Lt-Dr Zone 220	17,781	1,756	3,766	23,303	23,303		23,303
Ballico Lighting Zone 272	250		276	526	420	106	526
Beachwood Drive Lt Zone 221	21,965	1,213	36,764	59,942	59,942		59,942
Bispo Estates Lt-Dr Zone 234	21,587		6,361	27,948	25,125	2,823	27,948
Black Rascal Lt Zone 215	1,994		837	2,831	2,663	168	2,831
Blossom Street Lt Zone 402	38,942	931	15,459	55,332	55,332		55,332
Bryant Meadows St Lt-Dr Zone 331	419	141	465	1,025	1,025		1,025
Country Club Place St Lt Zone 314	877	72	826	1,775	1,775		1,775
Country Living Est Lt-Dr Zone 240	15,717	981	4,094	20,792	20,792		20,792
Cressey Lt Zone 201	2,306	66	2,545	4,917	4,917		4,917
CSA #1 Maint Revolving Fund	(2,500)		80,000	77,500	77,500		77,500
Delhi Lt Zone 102	46,217		76,304	122,521	121,995	526	122,521
Easy Street Lt Zone 308	11,154		5,075	16,229	13,999	2,230	16,229
El Capitan & Hollywd Est Zone265	12,786	1,743	41,037	55,566	55,566		55,566
Elliott Estates Lt Zone 214	12,315	287	4,197	16,799	16,799		16,799
Esau Estates Lt-Dr Zone 243	11,114	1,161	3,008	15,283	15,283		15,283
Fairway Estates St Lt Zone 107	635	89	1,147	1,871	1,871		1,871
Subtotal - Lighting Districts	**248,941**	**10,773**	**295,987**	**555,701**	**547,165**	**8,536**	**555,701**

COUNTY OF MERCED
State of California
Special Districts and Other Agencies Summary
Fiscal Year 2011-2012

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2011	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses
1	2	3	4	5	6	7	8
Lighting Districts Totals Forwards	248,941	10,773	295,987	555,701	547,165	8,536	555,701
Fleming Acres Lt-Dr Zone 227	15,237		3,019	18,256	17,659	597	18,256
Fleming Oaks Lt-Dr Zone 241	13,324	1,557	5,512	20,393	20,393		20,393
Forist Lane Lt Zone 244	1,013		563	1,576	1,431	145	1,576
Franklin Heights Lt-Dr Zone 228	34,880		4,020	38,900	38,198	702	38,900
Giesbrecht Street Lt Zone 271	400		289	689	502	187	689
Glen Meadows Lt-Dr Zone 255	18,123		6,982	25,105	19,803	5,302	25,105
Glenwood Est Lt-Dr Zone 229	13,340		2,279	15,619	15,487	132	15,619
Golden Bear Estates Zone 332	450	125	1,655	2,230	2,230		2,230
Golf Road St Lt Zone 321	1,125		1,194	2,319	2,306	13	2,319
Green Lawns Lt Zone 219	991	16	1,470	2,477	2,477		2,477
Greenfield Brooks Lt & Dr Zone 252	28,736		14,321	43,057	33,165	9,892	43,057
Harmony Ranch Dr & Park Zone 121	159,085		63,379	222,464	210,600	11,864	222,464
Heavenly Acres 2 Lt-Dr Zone 209	3,053	20	1,584	4,657	4,657		4,657
Heavenly Acres 3 Lt-Dr Zone 210	7,220		3,666	10,886	10,425	461	10,886
Hillcrest Est Lt-Dr Zone 318	10,773	232	9,824	20,829	20,829		20,829
Hilmar-Irwin Lt Zone 100	32,637	12,864	46,619	92,120	92,120		92,120
Lakewood Est Lt-Dr Zone 301	12,865		1,957	14,822	14,048	774	14,822
Le Grand Lt Zone 310	20,381	2,474	15,491	38,346	38,346		38,346
Links Lt-Dr Zone 112	4,088		841	4,929	4,464	465	4,929
Los Olivos Lighting Zone 334	388		305	693	414	279	693
Marilyn Est Lt-Dr Zone 300	3,954	324	1,199	5,477	5,477		5,477
Mission Trails Lt Zone 303	4,813		3,788	8,601	8,514	87	8,601
Moran St Lt-Dr Zone 235	15,170	3,319	5,695	24,184	24,184		24,184
Nutcracker Terrace Lt-Dr Zone 239	26,005	56	3,705	29,766	29,766		29,766
Oleander Lt Zone 302	9,709		2,095	11,804	11,451	353	11,804
Parkway St Lt-Dr Lands Park Zone 423	907		2,000	2,907		2,907	2,907
Petaluma Street Lt Zone 125	219	10	145	374	374		374
Planada Lt Zone 309	39,642		37,211	76,853	75,190	1,663	76,853
Pleasant Valley Lt & Dr Zone 259	8,648	37	3,271	11,956	11,956		11,956
Ramos Road Lt Zone 405	751		687	1,438	1,343	95	1,438
Ranch Estates Lt-Dr Zone 237	13,029	805	3,202	17,036	17,036		17,036
Subtotal - Lighting Districts	**749,897**	**32,612**	**543,955**	**1,326,464**	**1,282,010**	**44,454**	**1,326,464**

COUNTY OF MERCED
State of California
Special Districts and Other Agencies Summary
Fiscal Year 2011-2012

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2011	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses
1	2	3	4	5	6	7	8
Lighting Districts Totals Forwards	749,897	32,612	543,955	1,326,464	1,282,010	44,454	1,326,464
Rancho Village Lt Zone 312	958	142	942	2,042	2,042		2,042
Riverview Lt-Dr Zone 115	15,524		4,102	19,626	18,340	1,286	19,626
Robinson Est Lt-Dr Zone 317	24,264	810	8,965	34,039	34,039		34,039
Sahota Brother Clinton Zone 264	7,065		3,501	10,566	9,700	866	10,566
Salles Manor Lt Zone 213	1,617		1,335	2,952	2,548	404	2,952
San Luis Hills Lt & Dr Zone 413	20,730		8,613	29,343	26,108	3,235	29,343
San Luis Truck Plaza St Lt 411	8,488		2,160	10,648	10,496	152	10,648
Santa Fe Business Lt-Dr Zone 246	12,700		2,400	15,100	14,216	884	15,100
Santa Nella Lt Zone 400	55,750		31,008	86,758	82,094	4,664	86,758
Santa Nella Plaza Lt-Dr Zone 406	3,262		1,350	4,612	3,866	746	4,612
Snelling Lt Zone 105	5,890	452	3,549	9,891	9,891		9,891
South Dos Palos Lt Zone 401	16,860		7,237	24,097	23,362	735	24,097
Stevinson Lt Zone 200	9,389		2,953	12,342	12,225	117	12,342
Stolle Acres Lt-Dr Zone 316	1,574		703	2,277	2,122	155	2,277
Stonemill Est Lt-Dr Zone 325	22,997		6,253	29,250	26,745	2,505	29,250
Taylor Estates Lt-Dr Zone 249	12,842	1,180	7,029	21,051	21,051		21,051
Terry Lt Zone 247			4	4		4	4
Texeira St Lt Zone 251	499		405	904	847	57	904
Trovare St Lt & Dr Zone 330	3,107		2,110	5,217	3,947	1,270	5,217
Tumbleweed Est Lt-Dr Zone 236	8,199	1,261	1,920	11,380	11,380		11,380
Villa Cordoba Zone 123	97		30	127	90	37	127
Village Greens Lt-Dr Zone 250	39,125		13,321	52,446	48,286	4,160	52,446
West Hills Estates Lt-Dr Zone 313	9,439		2,460	11,899	11,266	633	11,899
Westwood Lt Zone 211	1,935		1,137	3,072	2,865	207	3,072
White Gate Farms #3 Lt Zone 306	11,212	446	2,814	14,472	14,472		14,472
Wickum Est Lt-Dr Zone 233	29,376		10,884	40,260	37,131	3,129	40,260
Wickum Lt Zone 216	439		883	1,322	1,064	258	1,322
Willow Crest Est Lt & Dr Zone 263	35,111	3,132	16,690	54,933	54,933		54,933
Winton Lt Zone 202	43,609	11,862	92,088	147,559	147,559		147,559
Yosemite Meadows Lt-Dr Zone 311	7,217		2,611	9,828	8,920	908	9,828
Total Lighting Districts	**1,159,172**	**51,897**	**783,412**	**1,994,481**	**1,923,615**	**70,866**	**1,994,481**

COUNTY OF MERCED
State of California
Special Districts and Other Agencies Summary
Fiscal Year 2011-2012

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2011	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses
1	2	3	4	5	6	7	8
Landscape Districts							
Buhach Park Est Lt-Dr Zone 226	14,213		2,020	16,233	15,470	763	16,233
Camden Pl Landscape Zone 117	745	804	1,696	3,245	3,245		3,245
Campus Park Landscape #267	5,534		20,280	25,814	20,793	5,021	25,814
Country Club Estates Zone 106	5,353	101	1,899	7,353	7,353		7,353
Gurr Road Water Zone 245	(12)		171	159		159	159
Hilmar Stevinson Park Zone 120	(23)		200	177		177	177
Monte Vista Landscaping Zone 333	11,585		5,625	17,210	14,238	2,972	17,210
Quail Hollow Landscape Zone 269	15,390	657	8,856	24,903	24,903		24,903
Riverbank Est Maint Zone 110	2,266		265	2,531	2,392	139	2,531
Santa Nella Road Zone 404	25,074		16,100	41,174	29,215	11,959	41,174
Santa Nella Village Lndscp Zone 408	14,147		21,650	35,797	32,990	2,807	35,797
Santa Nella Village Rd Zone 410	43,059		11,589	54,648	38,125	16,523	54,648
Santa Nella Village Lndscp #414	18,580	6,966	33,350	58,896	58,896		58,896
Silva Meadows Lndscp & SWG 268	30,713		7,900	38,613	16,848	21,765	38,613
Sorrento Lt & Dr Zone 337	2,314	81	505	2,900	2,900		2,900
Total Landscaping Districts	**188,938**	**8,609**	**132,106**	**329,653**	**267,368**	**62,285**	**329,653**
Total Special Districts & Other Agencies	**1,927,323**	**70,027**	**1,071,811**	**3,069,161**	**2,854,461**	**214,700**	**3,069,161**

COUNTY OF MERCED
State of California
Fund Balance - Special Districts and Other Agencies
Fiscal Year 2011-2012

District Name	Fund Balance (Per Auditor) June 30, 2011 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2011 Actual
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Drainage Districts					
Almond Grove Dr Zone 204	19,023		10,288		8,735
Almond Meadows Dr Maint Zone 319	28,851		11,717		17,134
Almond Tree Estates Dr Zone 114	70,107		30,127		39,980
American Heritage Dr Zone 323	42,222		21,596		20,626
Ashley Estates Dr Zone 116	43,567		15,757		27,810
B & B Water District	330,498		304,121		26,377
Bridget Court Dr-Maint Zone 232	8,190		4,465		3,725
Champagne Estates Dr Zone 231	30,801		15,392		15,409
Cotton Glen Estates Dr #421	14,525	1,665	2,850		10,010
Countrysides Estates Dr Zone 101	20,280		7,459		12,821
Cowdenknowes Dr Zone 238	4,708		2,212		2,496
Cypress Est Dr & Maint Zone 254	10,958		6,472		4,486
Denis Way Dr Zone 109	947		261		686
Eastside CSA Water District	31,606		28,208		3,398
Elliott Manor Dr Zone 230	31,560		14,575		16,985
Evergreen Place Dr Zone 256	46,824		22,674		24,150
Golden Estates Dr Zone 205	35,806		22,426		13,380
Grove Storm Dr Zone 111	8,785		3,540		5,245
Hillside Estates Dr Zone 113	12,073		4,925		7,148
La Paloma/Rolfe Estates Zone 266	5,289	315	870		4,104
Lewis Estates Dr Zone 103	57,230		36,994		20,236
Lexington Park Storm Dr Zone 422	427		3,430		(3,003)
Meadowbrook Maint Zone 119	30,234		10,902		19,332
Miles Creek Est Dr Zone 326	46,718		25,210		21,508
New Century Park Dr Zone 327	33,120		15,694		17,426
Palm Heights Dr Maint Zone 122	29,822		3,766		26,056
Planada Storm Dr Maint Zone 329	77,625		42,917		34,708
Rockwood Est Dr. & Maint Zone 262	9,481	898	4,093		4,490
Santa Nella Village Dr Zone 407	74,807		37,739		37,068
Santa Rita Garden Dr Zone 208	16,875		9,607		7,268
Subtotal - Drainage Districts	**1,172,959**	**2,878**	**720,287**		**449,794**

COUNTY OF MERCED
State of California
Fund Balance - Special Districts and Other Agencies
Fiscal Year 2011-2012

District Name	Fund Balance (Per Auditor) June 30, 2011 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2011 Actual
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Drainage Districts Totals Forward	1,172,959	2,878	720,287		449,794
Sunrise Terrace Dr Zone 320	65,674		37,278		28,396
Tierra De Oro Maint Zone 124	4,531		1,327		3,204
Town & Country Dr Zone 206	54,691		31,159		23,532
White Gate Estates Lt-Dr Zone 305	21,729		7,818		13,911
White Gate Farms Dr Zone 307	27,852		12,749		15,103
Winton Manor Dr Zone 207	27,590		7,528		20,062
Winton Meadows Dr Zone 242	43,958		18,747		25,211
Total Drainage Districts	**1,418,984**	**2,878**	**836,893**		**579,213**
Lighting Districts					
Almond Estates Lt-Dr Zone 108	1,926				1,926
Almondwood Estates Lt-Dr Zone 203	30,509		14,470		16,039
Ashe Tract Lt Zone 218	11,252		7,516		3,736
Atwater Acres Lt-Dr Zone 212	69		230		(161)
B & B Rancheros Lt-Dr Zone 217	16,035		2,193		13,842
B & B Rancheros 2 Lt-Dr Zone 220	34,663		16,882		17,781
Ballico Lighting Zone 272	322		72		250
Beachwood Drive Lt Zone 221	72,826		50,861		21,965
Bispo Estates Lt-Dr Zone 234	39,832		18,245		21,587
Black Rascal Lt Zone 215	4,751		2,757		1,994
Blossom Street Lt Zone 402	71,873		32,931		38,942
Bryant Meadows St Lt-Dr Zone 331	1,366		947		419
Country Club Place St Lt Zone 314	1,481		604		877
Country Living Est Lt-Dr Zone 240	27,225		11,508		15,717
Cressey Lt Zone 201	2,673		367		2,306
CSA #1 Maint Revolving Fund		2,500			(2,500)
Delhi Lt Zone 102	88,709		42,492		46,217
Easy Street Lt Zone 308	24,706		13,552		11,154
El Capitan & Hollywd Est Zone265	25,341	2,104	10,451		12,786
Elliott Estates Lt Zone 214	24,280		11,965		12,315
Esau Estates Lt-Dr Zone 243	29,163		18,049		11,114
Fairway Estates St Lt Zone 107	1,120		485		635
Subtotal - Lighting Districts	**510,122**	**4,604**	**256,577**		**248,941**

COUNTY OF MERCED
State of California
Fund Balance - Special Districts and Other Agencies
Fiscal Year 2011-2012

District Name	Fund Balance (Per Auditor) June 30, 2011 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2011 Actual
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Lighting Districts Totals Forwards	510,122	4,604	256,577		248,941
Fleming Acres Lt-Dr Zone 227	30,628		15,391		15,237
Fleming Oaks Lt-Dr Zone 241	29,000		15,676		13,324
Forist Lane Lt Zone 244	2,304		1,291		1,013
Franklin Heights Lt-Dr Zone 228	59,409		24,529		34,880
Giesbrecht Street Lt Zone 271	913		513		400
Glen Meadows Lt-Dr Zone 255	36,857		18,734		18,123
Glenwood Est Lt-Dr Zone 229	22,913		9,573		13,340
Golden Bear Estates Zone 332	961		511		450
Golf Road St Lt Zone 321	1,594		469		1,125
Green Lawns Lt Zone 219	2,310		1,319		991
Greenfield Brooks Lt & Dr Zone 252	66,549		37,813		28,736
Harmony Ranch Dr & Park Zone 121	267,548		108,463		159,085
Heavenly Acres 2 Lt-Dr Zone 209	5,762		2,709		3,053
Heavenly Acres 3 Lt-Dr Zone 210	15,852		8,632		7,220
Hillcrest Est Lt-Dr Zone 318	11,005		232		10,773
Hilmar-Irwin Lt Zone 100	81,371		48,734		32,637
Lakewood Est Lt-Dr Zone 301	24,525		11,660		12,865
Le Grand Lt Zone 310	24,309		3,928		20,381
Links Lt-Dr Zone 112	9,573		5,485		4,088
Los Olivos Lighting Zone 334	1,316		928		388
Marilyn Est Lt-Dr Zone 300	9,093		5,139		3,954
Mission Trails Lt Zone 303	9,986		5,173		4,813
Moran St Lt-Dr Zone 235	32,015		16,845		15,170
Nutcracker Terrace Lt-Dr Zone 239	39,750		13,745		26,005
Oleander Lt Zone 302	18,603		8,894		9,709
Parkway St Lt-Dr Lands Park Zone 423	257,573		256,666		907
Petaluma Street Lt Zone 125	506		287		219
Planada Lt Zone 309	73,594		33,952		39,642
Pleasant Valley Lt & Dr Zone 259	16,439		7,791		8,648
Ramos Road Lt Zone 405	1,489		738		751
Ranch Estates Lt-Dr Zone 237	22,100		9,071		13,029
Subtotal - Lighting Districts	**1,685,969**	**4,604**	**931,468**		**749,897**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED
State of California
Fund Balance - Special Districts and Other Agencies
Fiscal Year 2011-2012

District Budget Form
Schedule 13
Final

District Name	Fund Balance (Per Auditor) June 30, 2011 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2011 Actual
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Lighting Districts Totals Forwards	1,685,969	4,604	931,468		749,897
Rancho Village Lt Zone 312	1,369		411		958
Riverview Lt-Dr Zone 115	30,558		15,034		15,524
Robinson Est Lt-Dr Zone 317	35,053		10,789		24,264
Sahota Brother Clinton Zone 264	24,359		17,294		7,065
Salles Manor Lt Zone 213	3,650		2,033		1,617
San Luis Hills Lt & Dr Zone 413	46,247		25,517		20,730
San Luis Truck Plaza St Lt 411	12,328		3,840		8,488
Santa Fe Business Lt-Dr Zone 246	19,064		6,364		12,700
Santa Nella Lt Zone 400	104,810		49,060		55,750
Santa Nella Plaza Lt-Dr Zone 406	5,882		2,620		3,262
Snelling Lt Zone 105	12,294		6,404		5,890
South Dos Palos Lt Zone 401	32,723		15,863		16,860
Stevinson Lt Zone 200	17,600		8,211		9,389
Stolle Acres Lt-Dr Zone 316	2,580		1,006		1,574
Stonemill Est Lt-Dr Zone 325	41,724		18,727		22,997
Taylor Estates Lt-Dr Zone 249	28,044		15,202		12,842
Terry Lt Zone 247	381		381		
Texeira St Lt Zone 251	1,089		590		499
Trovare St Lt & Dr Zone 330	7,353		4,246		3,107
Tumbleweed Est Lt-Dr Zone 236	14,111		5,912		8,199
Villa Cordoba Zone 123	9,866		9,769		97
Village Greens Lt-Dr Zone 250	85,187		46,062		39,125
West Hills Estates Lt-Dr Zone 313	12,631		3,192		9,439
Westwood Lt Zone 211	4,195		2,260		1,935
White Gate Farms #3 Lt Zone 306	20,451		9,239		11,212
Wickum Est Lt-Dr Zone 233	67,366		37,990		29,376
Wickum Lt Zone 216	620		181		439
Willow Crest Est Lt & Dr Zone 263	90,709	300	55,298		35,111
Winton Lt Zone 202	93,347		49,738		43,609
Yosemite Meadows Lt-Dr Zone 311	7,217				7,217
Total Lighting Districts	**2,518,777**	**4,904**	**1,354,701**		**1,159,172**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Fund Balance - Special Districts and Other Agencies
Fiscal Year 2011-2012

District Budget Form
Schedule 13
Final

District Name	Fund Balance (Per Auditor) June 30, 2011 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2011 Actual
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Landscape Districts					
Buhach Park Est Lt-Dr Zone 226	29,431		15,218		14,213
Camden Pl Landscape Zone 117	1,771		1,026		745
Campus Park Landscape #267	15,053	133	9,386		5,534
Country Club Estates Zone 106	6,928		1,575		5,353
Gurr Road Water Zone 245	11,382		11,394		(12)
Hilmar Stevinson Park Zone 120	15,702		15,725		(23)
Monte Vista Landscaping Zone 333	26,666	200	14,881		11,585
Quail Hollow Landscape Zone 269	21,499	650	5,459		15,390
Riverbank Est Maint Zone 110	3,391		1,125		2,266
Santa Nella Road Zone 404	82,989		57,915		25,074
Santa Nella Village Lndscp Zone 408	40,622		26,475		14,147
Santa Nella Village Rd Zone 410	96,449		53,390		43,059
Santa Nella Village Lndscp #414	43,623	341	24,702		18,580
Silva Meadows Lndscp & SWG 268	40,392		9,679		30,713
Sorrento Lt & Dr Zone 337	4,177		1,863		2,314
Total Landscaping Districts	**440,075**	**1,324**	**249,813**		**188,938**
Total Special Districts & Other Agencies	**4,377,836**	**9,106**	**2,441,407**		**1,927,323**

COUNTY OF MERCED
State of California
Special Districts and Other Agencies
Reserves/ Designations
Fiscal Year 2011-2012

District Name	Reserves/ Designations June 30, 2011	Decreases or Cancellations		Increases or New		Total/ Reserves Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Drainage Districts						
Almond Grove Dr Zone 204	10,288			548	548	10,836
Almond Meadows Dr Maint Zone 319	11,717			868	868	12,585
Almond Tree Estates Dr Zone 114	30,127			621	621	30,748
American Heritage Dr Zone 323	21,596			2,346	2,346	23,942
Ashley Estates Dr Zone 116	15,757			1,350	1,350	17,107
B & B Water District	304,121			19,977	19,977	324,098
Bridget Court Dr-Maint Zone 232	4,465			192	192	4,657
Champagne Estates Dr Zone 231	15,392			1,149	1,149	16,541
Cotton Glen Estates Dr #421	2,850			5,012	5,012	7,862
Countrysides Estates Dr Zone 101	7,459	2,362	2,362			5,097
Cowdenknowes Dr Zone 238	2,212	68	68			2,144
Cypress Est Dr & Maint Zone 254	6,472			485	485	6,957
Denis Way Dr Zone 109	261			152	152	413
Eastside CSA Water District	28,208			2,118	2,118	30,326
Elliott Manor Dr Zone 230	14,575			800	800	15,375
Evergreen Place Dr Zone 256	22,674			2,655	2,655	25,329
Golden Estates Dr Zone 205	22,426			8,839	8,839	31,265
Grove Storm Dr Zone 111	3,540			148	148	3,688
Hillside Estates Dr Zone 113	4,925			292	292	5,217
La Paloma/Rolfe Estates Zone 266	870			2,418	2,418	3,288
Lewis Estates Dr Zone 103	36,994	630	630			36,364
Lexington Park Storm Dr Zone 422	3,430	2,973	2,973			457
Meadowbrook Maint Zone 119	10,902			1,022	1,022	11,924
Miles Creek Est Dr Zone 326	25,210			2,123	2,123	27,333
New Century Park Dr Zone 327	15,694			1,283	1,283	16,977
Palm Heights Dr Maint Zone 122	3,766			1,563	1,563	5,329
Planada Storm Dr Maint Zone 329	42,917			5,216	5,216	48,133
Rockwood Est Dr. & Maint Zone 262	4,093	34	34			4,059
Santa Nella Village Dr Zone 407	37,739			10,573	10,573	48,312
Santa Rita Garden Dr Zone 208	9,607	3,153	3,153			6,454
Subtotal - Drainage Districts	**720,287**	**9,220**	**9,220**	**71,750**	**71,750**	**782,817**

COUNTY OF MERCED
State of California
Special Districts and Other Agencies
Reserves/ Designations
Fiscal Year 2011-2012

District Name	Reserves/ Designations June 30, 2011	Decreases or Cancellations		Increases or New		Total/ Reserves Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Drainage Districts Totals Forward	720,287	9,220	9,220	71,750	71,750	782,817
Sunrise Terrace Dr Zone 320	37,278			2,638	2,638	39,916
Tierra De Oro Maint Zone 124	1,327			703	703	2,030
Town & Country Dr Zone 206	31,159			3,680	3,680	34,839
White Gate Estates Lt-Dr Zone 305	7,818			275	275	8,093
White Gate Farms Dr Zone 307	12,749			1,042	1,042	13,791
Winton Manor Dr Zone 207	7,528			1,461	1,461	8,989
Winton Meadows Dr Zone 242	18,747	301	301			18,446
Total Drainage Districts	**836,893**	**9,521**	**9,521**	**81,549**	**81,549**	**908,921**
Lighting Districts						
Almond Estates Lt-Dr Zone 108				757	757	757
Almondwood Estates Lt-Dr Zone 203	14,470			1,183	1,183	15,653
Ashe Tract Lt Zone 218	7,516			743	743	8,259
Atwater Acres Lt-Dr Zone 212	230	160	160			70
B & B Rancheros Lt-Dr Zone 217	2,193	2,173	2,173			20
B & B Rancheros 2 Lt-Dr Zone 220	16,882	1,756	1,756			15,126
Ballico Lighting Zone 272	72			106	106	178
Beachwood Drive Lt Zone 221	50,861	1,213	1,213			49,648
Bispo Estates Lt-Dr Zone 234	18,245			2,823	2,823	21,068
Black Rascal Lt Zone 215	2,757			168	168	2,925
Blossom Street Lt Zone 402	32,931	931	931			32,000
Bryant Meadows St Lt-Dr Zone 331	947	141	141			806
Country Club Place St Lt Zone 314	604	72	72			532
Country Living Est Lt-Dr Zone 240	11,508	981	981			10,527
Cressey Lt Zone 201	367	66	66			301
CSA #1 Maint Revolving Fund						
Delhi Lt Zone 102	42,492			526	526	43,018
Easy Street Lt Zone 308	13,552			2,230	2,230	15,782
El Capitan & Hollywd Est Zone265	10,451	1,743	1,743			8,708
Elliott Estates Lt Zone 214	11,965	287	287			11,678
Esau Estates Lt-Dr Zone 243	18,049	1,161	1,161			16,888
Fairway Estates St Lt Zone 107	485	89	89			396
Subtotal - Lighting Districts	**256,577**	**10,773**	**10,773**	**8,536**	**8,536**	**254,340**

COUNTY OF MERCED
State of California
Special Districts and Other Agencies
Reserves/ Designations
Fiscal Year 2011-2012

District Name	Reserves/ Designations June 30, 2011	Decreases or Cancellations		Increases or New		Total/ Reserves Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Lighting Districts Totals Forwards	256,577	10,773	10,773	8,536	8,536	254,340
Fleming Acres Lt-Dr Zone 227	15,391			597	597	15,988
Fleming Oaks Lt-Dr Zone 241	15,676	1,557	1,557			14,119
Forist Lane Lt Zone 244	1,291			145	145	1,436
Franklin Heights Lt-Dr Zone 228	24,529			702	702	25,231
Giesbrecht Street Lt Zone 271	513			187	187	700
Glen Meadows Lt-Dr Zone 255	18,734			5,302	5,302	24,036
Glenwood Est Lt-Dr Zone 229	9,573			132	132	9,705
Golden Bear Estates Zone 332	511	125	125			386
Golf Road St Lt Zone 321	469			13	13	482
Green Lawns Lt Zone 219	1,319	16	16			1,303
Greenfield Brooks Lt & Dr Zone 252	37,813			9,892	9,892	47,705
Harmony Ranch Dr & Park Zone 121	108,463			11,864	11,864	120,327
Heavenly Acres 2 Lt-Dr Zone 209	2,709	20	20			2,689
Heavenly Acres 3 Lt-Dr Zone 210	8,632			461	461	9,093
Hillcrest Est Lt-Dr Zone 318	232	232	232			
Hilmar-Irwin Lt Zone 100	48,734	12,864	12,864			35,870
Lakewood Est Lt-Dr Zone 301	11,660			774	774	12,434
Le Grand Lt Zone 310	3,928	2,474	2,474			1,454
Links Lt-Dr Zone 112	5,485			465	465	5,950
Los Olivos Lighting Zone 334	928			279	279	1,207
Marilyn Est Lt-Dr Zone 300	5,139	324	324			4,815
Mission Trails Lt Zone 303	5,173			87	87	5,260
Moran St Lt-Dr Zone 235	16,845	3,319	3,319			13,526
Nutcracker Terrace Lt-Dr Zone 239	13,745	56	56			13,689
Oleander Lt Zone 302	8,894			353	353	9,247
Parkway St Lt-Dr Lands Park Zone 423	256,666			2,907	2,907	259,573
Petaluma Street Lt Zone 125	287	10	10			277
Planada Lt Zone 309	33,952			1,663	1,663	35,615
Pleasant Valley Lt & Dr Zone 259	7,791	37	37			7,754
Ramos Road Lt Zone 405	738			95	95	833
Ranch Estates Lt-Dr Zone 237	9,071	805	805			8,266
Subtotal - Lighting Districts	**931,468**	**32,612**	**32,612**	**44,454**	**44,454**	**943,310**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED
State of California
Special Districts and Other Agencies
Reserves/ Designations
Fiscal Year 2011-2012

District Budget Form
Schedule 14
Final

District Name	Reserves/ Designations June 30, 2011	Decreases or Cancellations		Increases or New		Total/ Reserves Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Lighting Districts Totals Forwards	931,468	32,612	32,612	44,454	44,454	943,310
Rancho Village Lt Zone 312	411	142	142			269
Riverview Lt-Dr Zone 115	15,034			1,286	1,286	16,320
Robinson Est Lt-Dr Zone 317	10,789	810	810			9,979
Sahota Brother Clinton Zone 264	17,294			866	866	18,160
Salles Manor Lt Zone 213	2,033			404	404	2,437
San Luis Hills Lt & Dr Zone 413	25,517			3,235	3,235	28,752
San Luis Truck Plaza St Lt 411	3,840			152	152	3,992
Santa Fe Business Lt-Dr Zone 246	6,364			884	884	7,248
Santa Nella Lt Zone 400	49,060			4,664	4,664	53,724
Santa Nella Plaza Lt-Dr Zone 406	2,620			746	746	3,366
Snelling Lt Zone 105	6,404	452	452			5,952
South Dos Palos Lt Zone 401	15,863			735	735	16,598
Stevinson Lt Zone 200	8,211			117	117	8,328
Stolle Acres Lt-Dr Zone 316	1,006			155	155	1,161
Stonemill Est Lt-Dr Zone 325	18,727			2,505	2,505	21,232
Taylor Estates Lt-Dr Zone 249	15,202	1,180	1,180			14,022
Terry Lt Zone 247	381			4	4	385
Texeira St Lt Zone 251	590			57	57	647
Trovare St Lt & Dr Zone 330	4,246			1,270	1,270	5,516
Tumbleweed Est Lt-Dr Zone 236	5,912	1,261	1,261			4,651
Villa Cordoba Zone 123	9,769			37	37	9,806
Village Greens Lt-Dr Zone 250	46,062			4,160	4,160	50,222
West Hills Estates Lt-Dr Zone 313	3,192			633	633	3,825
Westwood Lt Zone 211	2,260			207	207	2,467
White Gate Farms #3 Lt Zone 306	9,239	446	446			8,793
Wickum Est Lt-Dr Zone 233	37,990			3,129	3,129	41,119
Wickum Lt Zone 216	181			258	258	439
Willow Crest Est Lt & Dr Zone 263	55,298	3,132	3,132			52,166
Winton Lt Zone 202	49,738	11,862	11,862			37,876
Yosemite Meadows Lt-Dr Zone 311				908	908	908
Total Lighting Districts	**1,354,701**	**51,897**	**51,897**	**70,866**	**70,866**	**1,373,670**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED
State of California
Special Districts and Other Agencies
Reserves/ Designations
Fiscal Year 2011-2012

District Budget Form
Schedule 14
Final

District Name	Reserves/ Designations June 30, 2011	Decreases or Cancellations		Increases or New		Total/ Reserves Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Landscape Districts						
Buhach Park Est Lt-Dr Zone 226	15,218			763	763	15,981
Camden Pl Landscape Zone 117	1,026	804	804			222
Campus Park Landscape #267	9,386			5,021	5,021	14,407
Country Club Estates Zone 106	1,575	101	101			1,474
Gurr Road Water Zone 245	11,394			159	159	11,553
Hilmar Stevinson Park Zone 120	15,725			177	177	15,902
Monte Vista Landscaping Zone 333	14,881			2,972	2,972	17,853
Quail Hollow Landscape Zone 269	5,459	657	657			4,802
Riverbank Est Maint Zone 110	1,125			139	139	1,264
Santa Nella Road Zone 404	57,915			11,959	11,959	69,874
Santa Nella Village Lndscp Zone 408	26,475			2,807	2,807	29,282
Santa Nella Village Rd Zone 410	53,390			16,523	16,523	69,913
Santa Nella Village Lndscp #414	24,702	6,966	6,966			17,736
Silva Meadows Lndscp & SWG 268	9,679			21,765	21,765	31,444
Sorrento Lt & Dr Zone 337	1,863	81	81			1,782
Total Landscaping Districts	**249,813**	**8,609**	**8,609**	**62,285**	**62,285**	**303,489**
Total Special Districts & Other Agencies	**2,441,407**	**70,027**	**70,027**	**214,700**	**214,700**	**2,586,080**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Almond Grove Dr Zone 204

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	236	213	80	80
Charges for Current Services	1,970	2,091	2,060	2,060
Other Revenue	0	0	0	0
Total Revenue	**2,206**	**2,304**	**2,140**	**2,140**
Services & Supplies	762	1,721	7,995	7,995
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,332	2,332
Total Expenditures/ Appropriations	**762**	**1,721**	**10,327**	**10,327**
Net Cost	**1,444**	**583**	**(8,187)**	**(8,187)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Almond Meadows Dr Maint Zone 319

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	355	315	300	300
Charges for Current Services	1,771	1,890	1,839	1,839
Other Revenue	0	0	0	0
Total Revenue	**2,126**	**2,205**	**2,139**	**2,139**
Services & Supplies	894	574	13,700	13,700
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,705	4,705
Total Expenditures/ Appropriations	**894**	**574**	**18,405**	**18,405**
Net Cost	**1,232**	**1,631**	**(16,266)**	**(16,266)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Almond Tree Estates Dr Zone 114

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	909	789	500	500
Charges for Current Services	4,445	4,472	4,481	4,481
Other Revenue	0	0	0	0
Total Revenue	**5,354**	**5,261**	**4,981**	**4,981**
Services & Supplies	2,646	4,640	33,300	33,300
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	11,040	11,040
Total Expenditures/ Appropriations	**2,646**	**4,640**	**44,340**	**44,340**
Net Cost	**2,708**	**621**	**(39,359)**	**(39,359)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

American Heritage Dr Zone 323

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	520	459	400	400
Charges for Current Services	3,650	3,776	3,704	3,704
Other Revenue	0	0	0	0
Total Revenue	**4,170**	**4,235**	**4,104**	**4,104**
Services & Supplies	2,279	1,889	17,835	17,835
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,549	4,549
Total Expenditures/ Appropriations	**2,279**	**1,889**	**22,384**	**22,384**
Net Cost	**1,891**	**2,346**	**(18,280)**	**(18,280)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Ashley Estates Dr Zone 116

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	551	483	250	250
Charges for Current Services	2,842	2,894	2,877	2,877
Other Revenue	0	0	0	0
Total Revenue	**3,393**	**3,377**	**3,127**	**3,127**
Services & Supplies	1,619	2,027	16,520	16,520
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	13,067	13,067
Total Expenditures/ Appropriations	**1,619**	**2,027**	**29,587**	**29,587**
Net Cost	**1,774**	**1,350**	**(26,460)**	**(26,460)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

B & B Water District

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	4,052	4,947	3,600	3,600
Charges for Current Services	0	0	0	0
Other Revenue	16,165	16,261	18,000	18,000
Total Revenue	**20,217**	**21,208**	**21,600**	**21,600**
Services & Supplies	1,974	1,231	6,000	6,000
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	22,000	22,000
Total Expenditures/ Appropriations	**1,974**	**1,231**	**28,000**	**28,000**
Net Cost	**18,243**	**19,977**	**(6,400)**	**(6,400)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Bridget Court Dr-Maint Zone 232

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	104	91	80	80
Charges for Current Services	926	841	927	927
Other Revenue	0	0	0	0
Total Revenue	**1,030**	**932**	**1,007**	**1,007**
Services & Supplies	435	739	4,500	4,500
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	40	40
Total Expenditures/ Appropriations	**435**	**739**	**4,540**	**4,540**
Net Cost	**595**	**193**	**(3,533)**	**(3,533)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Champagne Estates Dr Zone 231

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	388	341	300	300
Charges for Current Services	1,982	2,032	2,024	2,024
Other Revenue	0	0	0	0
Total Revenue	**2,370**	**2,373**	**2,324**	**2,324**
Services & Supplies	1,422	1,223	12,160	12,160
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,424	4,424
Total Expenditures/ Appropriations	**1,422**	**1,223**	**16,584**	**16,584**
Net Cost	**948**	**1,150**	**(14,260)**	**(14,260)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Cotton Glen Estates Dr #421

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	142	106	140	140
Charges for Current Services	10,625	15,735	15,470	15,470
Other Revenue	0	0	0	0
Total Revenue	**10,767**	**15,841**	**15,610**	**15,610**
Services & Supplies	16,045	9,667	17,985	17,985
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,623	2,623
Total Expenditures/ Appropriations	**16,045**	**9,667**	**20,608**	**20,608**
Net Cost	**(5,278)**	**6,174**	**(4,998)**	**(4,998)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Countrysides Estates Dr Zone 101

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	254	227	300	300
Charges for Current Services	1,548	1,540	1,541	1,541
Other Revenue	0	0	0	0
Total Revenue	**1,802**	**1,767**	**1,841**	**1,841**
Services & Supplies	1,281	1,250	11,200	11,200
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,824	5,824
Total Expenditures/ Appropriations	**1,281**	**1,250**	**17,024**	**17,024**
Net Cost	**521**	**517**	**(15,183)**	**(15,183)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Cowdenknowes Dr Zone 238

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	63	54	50	50
Charges for Current Services	330	348	339	339
Other Revenue	0	0	0	0
Total Revenue	**393**	**402**	**389**	**389**
Services & Supplies	302	470	2,304	2,304
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	649	649
Total Expenditures/ Appropriations	**302**	**470**	**2,953**	**2,953**
Net Cost	**91**	**(68)**	**(2,564)**	**(2,564)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Cypress Est Dr & Maint Zone 254

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	128	116	10	10
Charges for Current Services	1,900	1,800	1,750	1,750
Other Revenue	0	0	0	0
Total Revenue	**2,028**	**1,916**	**1,760**	**1,760**
Services & Supplies	837	1,431	3,752	3,752
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,009	2,009
Total Expenditures/ Appropriations	**837**	**1,431**	**5,761**	**5,761**
Net Cost	**1,191**	**485**	**(4,001)**	**(4,001)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Denis Way Dr Zone 109

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	9	8	5	5
Charges for Current Services	719	703	719	719
Other Revenue	0	0	0	0
Total Revenue	**728**	**711**	**724**	**724**
Services & Supplies	875	348	935	935
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	323	323
Total Expenditures/ Appropriations	**875**	**348**	**1,258**	**1,258**
Net Cost	**(147)**	**363**	**(534)**	**(534)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12 Eastside CSA Water District	District Budget Form Schedule 15 Final

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	385	351	346	346
Charges for Current Services	0	0	0	0
Other Revenue	5,220	3,175	6,000	6,000
Total Revenue	**5,605**	**3,526**	**6,346**	**6,346**
Services & Supplies	2,156	1,407	6,000	6,000
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,626	1,626
Total Expenditures/ Appropriations	**2,156**	**1,407**	**7,626**	**7,626**
Net Cost	**3,449**	**2,119**	**(1,280)**	**(1,280)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Elliott Manor Dr Zone 230

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	403	352	350	350
Charges for Current Services	1,581	1,581	1,581	1,581
Other Revenue	0	0	0	0
Total Revenue	**1,984**	**1,933**	**1,931**	**1,931**
Services & Supplies	1,026	1,132	14,500	14,500
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,616	3,616
Total Expenditures/ Appropriations	**1,026**	**1,132**	**18,116**	**18,116**
Net Cost	**958**	**801**	**(16,185)**	**(16,185)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Evergreen Place Dr Zone 256

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	569	511	400	400
Charges for Current Services	2,859	2,800	2,859	2,859
Other Revenue	0	0	0	0
Total Revenue	**3,428**	**3,311**	**3,259**	**3,259**
Services & Supplies	637	655	16,669	16,669
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	8,085	8,085
Total Expenditures/ Appropriations	**637**	**655**	**24,754**	**24,754**
Net Cost	**2,791**	**2,656**	**(21,495)**	**(21,495)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Golden Estates Dr Zone 205

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	290	337	10	10
Charges for Current Services	11,163	10,600	10,126	10,126
Other Revenue	0	0	0	0
Total Revenue	**11,453**	**10,937**	**10,136**	**10,136**
Services & Supplies	4,008	2,099	12,677	12,677
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,000	2,000
Total Expenditures/ Appropriations	**4,008**	**2,099**	**14,677**	**14,677**
Net Cost	**7,445**	**8,838**	**(4,541)**	**(4,541)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Grove Storm Dr Zone 111

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	109	97	100	100
Charges for Current Services	805	789	805	805
Other Revenue	0	0	0	0
Total Revenue	**914**	**886**	**905**	**905**
Services & Supplies	455	561	4,525	4,525
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,477	1,477
Total Expenditures/ Appropriations	**455**	**561**	**6,002**	**6,002**
Net Cost	**459**	**325**	**(5,097)**	**(5,097)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Hillside Estates Dr Zone 113

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	154	132	130	130
Charges for Current Services	1,606	1,639	1,639	1,639
Other Revenue	0	0	0	0
Total Revenue	**1,760**	**1,771**	**1,769**	**1,769**
Services & Supplies	975	1,478	5,950	5,950
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,675	2,675
Total Expenditures/ Appropriations	**975**	**1,478**	**8,625**	**8,625**
Net Cost	**785**	**293**	**(6,856)**	**(6,856)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

La Paloma/Rolfe Estates Zone 266

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	98	50	100	100
Charges for Current Services	4,577	5,784	6,675	6,675
Other Revenue	0	0	0	0
Total Revenue	**4,675**	**5,834**	**6,775**	**6,775**
Services & Supplies	8,347	6,154	7,261	7,261
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,200	1,200
Total Expenditures/ Appropriations	**8,347**	**6,154**	**8,461**	**8,461**
Net Cost	**(3,672)**	**(320)**	**(1,686)**	**(1,686)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Lewis Estates Dr Zone 103

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	757	647	300	300
Charges for Current Services	688	638	660	660
Other Revenue	0	0	0	0
Total Revenue	**1,445**	**1,285**	**960**	**960**
Services & Supplies	1,127	866	17,386	17,386
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,440	4,440
Total Expenditures/ Appropriations	**1,127**	**866**	**21,826**	**21,826**
Net Cost	**318**	**419**	**(20,866)**	**(20,866)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Lexington Park Storm Dr Zone 422

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	45	21	30	30
Charges for Current Services	0	0	0	0
Other Revenue	0	(2,980)	0	0
Total Revenue	**45**	**(2,959)**	**30**	**30**
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0			
Total Expenditures/ Appropriations	**0**	**0**	**0**	**0**
Net Cost	**45**	**(2,959)**	**30**	**30**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Meadowbrook Maint Zone 119

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	377	333	300	300
Charges for Current Services	2,612	2,650	2,650	2,650
Other Revenue	0	0	0	0
Total Revenue	**2,989**	**2,983**	**2,950**	**2,950**
Services & Supplies	1,224	1,960	11,900	11,900
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	9,360	9,360
Total Expenditures/ Appropriations	**1,224**	**1,960**	**21,260**	**21,260**
Net Cost	**1,765**	**1,023**	**(18,310)**	**(18,310)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Miles Creek Est Dr Zone 326

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	581	513	500	500
Charges for Current Services	2,910	2,910	2,910	2,910
Other Revenue	0	0	0	0
Total Revenue	**3,491**	**3,423**	**3,410**	**3,410**
Services & Supplies	1,580	1,299	17,003	17,003
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,792	5,792
Total Expenditures/ Appropriations	**1,580**	**1,299**	**22,795**	**22,795**
Net Cost	**1,911**	**2,124**	**(19,385)**	**(19,385)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

New Century Park Dr Zone 327

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	426	355	220	220
Charges for Current Services	2,683	2,882	2,783	2,783
Other Revenue	0	0	0	0
Total Revenue	**3,109**	**3,237**	**3,003**	**3,003**
Services & Supplies	4,508	399	11,766	11,766
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	7,380	7,380
Total Expenditures/ Appropriations	**4,508**	**399**	**19,146**	**19,146**
Net Cost	**(1,399)**	**2,838**	**(16,143)**	**(16,143)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Palm Heights Dr Maint Zone 122

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	364	325	75	75
Charges for Current Services	3,172	3,172	3,172	3,172
Other Revenue	0	0	0	0
Total Revenue	**3,536**	**3,497**	**3,247**	**3,247**
Services & Supplies	1,508	1,933	17,500	17,500
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	10,240	10,240
Total Expenditures/ Appropriations	**1,508**	**1,933**	**27,740**	**27,740**
Net Cost	**2,028**	**1,564**	**(24,493)**	**(24,493)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Planada Storm Dr Maint Zone 329

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	883	825	200	200
Charges for Current Services	7,376	7,545	7,743	7,743
Other Revenue	0	0	0	0
Total Revenue	**8,259**	**8,370**	**7,943**	**7,943**
Services & Supplies	1,586	815	25,290	25,290
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	12,145	12,145
Total Expenditures/ Appropriations	**1,586**	**815**	**37,435**	**37,435**
Net Cost	**6,673**	**7,555**	**(29,492)**	**(29,492)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Rockwood Est Dr. & Maint Zone 262

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	116	100	100	100
Charges for Current Services	5,068	4,809	5,068	5,068
Other Revenue	0	0	0	0
Total Revenue	**5,184**	**4,909**	**5,168**	**5,168**
Services & Supplies	4,625	4,841	8,930	8,930
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	762	762
Total Expenditures/ Appropriations	**4,625**	**4,841**	**9,692**	**9,692**
Net Cost	**559**	**68**	**(4,524)**	**(4,524)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Santa Nella Village Dr Zone 407

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	833	782	700	700
Charges for Current Services	6,207	8,651	8,555	8,555
Other Revenue	0	0	0	0
Total Revenue	**7,040**	**9,433**	**9,255**	**9,255**
Services & Supplies	682	616	20,750	20,750
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	15,000	15,000
Total Expenditures/ Appropriations	**682**	**616**	**35,750**	**35,750**
Net Cost	**6,358**	**8,817**	**(26,495)**	**(26,495)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Santa Rita Garden Dr Zone 208

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	262	214	225	225
Charges for Current Services	1,171	1,171	1,171	1,171
Other Revenue	0	0	0	0
Total Revenue	**1,433**	**1,385**	**1,396**	**1,396**
Services & Supplies	726	4,539	10,797	10,797
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,020	1,020
Total Expenditures/ Appropriations	**726**	**4,539**	**11,817**	**11,817**
Net Cost	**707**	**(3,154)**	**(10,421)**	**(10,421)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Sunrise Terrace Dr Zone 320

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	807	720	600	600
Charges for Current Services	4,028	4,085	4,057	4,057
Other Revenue	0	0	0	0
Total Revenue	**4,835**	**4,805**	**4,657**	**4,657**
Services & Supplies	1,442	1,552	24,422	24,422
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,993	5,993
Total Expenditures/ Appropriations	**1,442**	**1,552**	**30,415**	**30,415**
Net Cost	**3,393**	**3,253**	**(25,758)**	**(25,758)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Tierra De Oro Maint Zone 124

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	44	45	8	8
Charges for Current Services	900	900	900	900
Other Revenue	0	0	0	0
Total Revenue	**944**	**945**	**908**	**908**
Services & Supplies	158	183	2,000	2,000
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,409	1,409
Total Expenditures/ Appropriations	**158**	**183**	**3,409**	**3,409**
Net Cost	**786**	**762**	**(2,501)**	**(2,501)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Town & Country Dr Zone 206

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	653	591	575	575
Charges for Current Services	5,848	5,917	5,927	5,927
Other Revenue	0	0	0	0
Total Revenue	**6,501**	**6,508**	**6,502**	**6,502**
Services & Supplies	3,319	2,827	20,187	20,187
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	6,167	6,167
Total Expenditures/ Appropriations	**3,319**	**2,827**	**26,354**	**26,354**
Net Cost	**3,182**	**3,681**	**(19,852)**	**(19,852)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

White Gate Estates Lt-Dr Zone 305

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	293	247	250	250
Charges for Current Services	4,162	4,322	4,242	4,242
Other Revenue	0	0	0	0
Total Revenue	**4,455**	**4,569**	**4,492**	**4,492**
Services & Supplies	4,786	4,293	16,550	16,550
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,578	1,578
Total Expenditures/ Appropriations	**4,786**	**4,293**	**18,128**	**18,128**
Net Cost	**(331)**	**276**	**(13,636)**	**(13,636)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

White Gate Farms Dr Zone 307

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	359	310	300	300
Charges for Current Services	1,613	1,716	1,682	1,682
Other Revenue	0	0	0	0
Total Revenue	**1,972**	**2,026**	**1,982**	**1,982**
Services & Supplies	1,521	1,017	12,687	12,687
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,356	3,356
Total Expenditures/ Appropriations	**1,521**	**1,017**	**16,043**	**16,043**
Net Cost	**451**	**1,009**	**(14,061)**	**(14,061)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Winton Manor Dr Zone 207

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	340	303	250	250
Charges for Current Services	2,698	2,727	2,737	2,737
Other Revenue	0	0	0	0
Total Revenue	**3,038**	**3,030**	**2,987**	**2,987**
Services & Supplies	2,405	1,567	16,999	16,999
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,589	4,589
Total Expenditures/ Appropriations	**2,405**	**1,567**	**21,588**	**21,588**
Net Cost	**633**	**1,463**	**(18,601)**	**(18,601)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Winton Meadows Dr Zone 242

Detail by Revenue Category and Expenditure Object	2009-10 Actuals	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	580	496	549	549
Charges for Current Services	3,930	4,014	3,987	3,987
Other Revenue	0	0	0	0
Total Revenue	**4,510**	**4,510**	**4,536**	**4,536**
Services & Supplies	3,182	4,661	25,406	25,406
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,642	4,642
Total Expenditures/ Appropriations	**3,182**	**4,661**	**30,048**	**30,048**
Net Cost	**1,328**	**(151)**	**(25,512)**	**(25,512)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Almond Estates Lt-Dr Zone 108

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	45	27	25	25
Charges for Current Services	8,568	8,638	8,636	8,636
Other Revenue	0	0	0	0
Total Revenue	**8,613**	**8,665**	**8,661**	**8,661**
Services & Supplies	11,160	10,991	9,726	9,726
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	104	104
Total Expenditures/ Appropriations	**11,160**	**10,991**	**9,830**	**9,830**
Net Cost	**(2,547)**	**(2,326)**	**(1,169)**	**(1,169)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Almondwood Estates Lt-Dr Zone 203

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	401	338	280	280
Charges for Current Services	1,557	1,666	1,629	1,629
Other Revenue	0	0	0	0
Total Revenue	**1,958**	**2,004**	**1,909**	**1,909**
Services & Supplies	2,352	784	12,623	12,623
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,142	4,142
Total Expenditures/ Appropriations	**2,352**	**784**	**16,765**	**16,765**
Net Cost	**(394)**	**1,220**	**(14,856)**	**(14,856)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Ashe Tract Lt Zone 218

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	128	117	100	100
Charges for Current Services	2,876	2,934	2,905	2,905
Other Revenue	0	0	0	0
Total Revenue	**3,004**	**3,051**	**3,005**	**3,005**
Services & Supplies	2,186	2,306	4,557	4,557
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,441	1,441
Total Expenditures/ Appropriations	**2,186**	**2,306**	**5,998**	**5,998**
Net Cost	**818**	**745**	**(2,993)**	**(2,993)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Atwater Acres Lt-Dr Zone 212

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2	2	1	1
Charges for Current Services	362	362	362	0
Other Revenue	0	0	0	0
Total Revenue	**364**	**364**	**363**	**1**
Services & Supplies	374	376	467	0
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	39	0
Total Expenditures/ Appropriations	**374**	**376**	**506**	**0**
Net Cost	**(10)**	**(12)**	**(143)**	**1**

State Controller Schedules	COUNTY OF MERCED	District Budget Form
County Budget Act	State of California	Schedule 15
January 2010	Special Districts and Other Agencies	Final
	Financing Sources and Uses by Budget Unit by Object	
	Fiscal Year 2011-12	
	B & B Rancheros Lt-Dr Zone 217	

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	258	197	250	250
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**258**	**197**	**250**	**250**
Services & Supplies	2,265	2,400	15,007	15,007
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,258	1,258
Total Expenditures/ Appropriations	**2,265**	**2,400**	**16,265**	**16,265**
Net Cost	**(2,007)**	**(2,203)**	**(16,015)**	**(16,015)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

B & B Rancheros 2 Lt-Dr Zone 220

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	509	399	400	400
Charges for Current Services	3,366	3,324	3,366	3,366
Other Revenue	0	0	0	0
Total Revenue	**3,875**	**3,723**	**3,766**	**3,766**
Services & Supplies	7,505	5,479	20,474	20,474
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,829	2,829
Total Expenditures/ Appropriations	**7,505**	**5,479**	**23,303**	**23,303**
Net Cost	**(3,630)**	**(1,756)**	**(19,537)**	**(19,537)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Ballico Lighting Zone 272

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	3	3	4	4
Charges for Current Services	204	272	272	272
Other Revenue	0	0	0	0
Total Revenue	**207**	**275**	**276**	**276**
Services & Supplies	254	236	373	373
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	47	47
Total Expenditures/ Appropriations	**254**	**236**	**420**	**420**
Net Cost	**(47)**	**39**	**(144)**	**(144)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Beachwood Drive Lt Zone 221

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	940	791	1,600	1,600
Charges for Current Services	34,733	35,019	35,164	35,164
Other Revenue	0	0	0	0
Total Revenue	**35,673**	**35,810**	**36,764**	**36,764**
Services & Supplies	34,837	36,368	51,602	51,602
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	8,340	8,340
Total Expenditures/ Appropriations	**34,837**	**36,368**	**59,942**	**59,942**
Net Cost	**836**	**(558)**	**(23,178)**	**(23,178)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Bispo Estates Lt-Dr Zone 234

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	486	420	400	400
Charges for Current Services	5,802	5,882	5,961	5,961
Other Revenue	0	0	0	0
Total Revenue	**6,288**	**6,302**	**6,361**	**6,361**
Services & Supplies	5,849	5,977	19,472	19,472
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,653	5,653
Total Expenditures/ Appropriations	**5,849**	**5,977**	**25,125**	**25,125**
Net Cost	**439**	**325**	**(18,764)**	**(18,764)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Black Rascal Lt Zone 215

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	60	52	50	50
Charges for Current Services	787	787	787	787
Other Revenue	0	0	0	0
Total Revenue	**847**	**839**	**837**	**837**
Services & Supplies	659	671	1,788	1,788
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	875	875
Total Expenditures/ Appropriations	**659**	**671**	**2,663**	**2,663**
Net Cost	**188**	**168**	**(1,826)**	**(1,826)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Blossom Street Lt Zone 402

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	958	819	800	800
Charges for Current Services	14,387	14,173	14,659	14,659
Other Revenue	0	(2,533)	0	0
Total Revenue	**15,345**	**12,459**	**15,459**	**15,459**
Services & Supplies	12,381	13,388	38,673	38,673
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	16,659	16,659
Total Expenditures/ Appropriations	**12,381**	**13,388**	**55,332**	**55,332**
Net Cost	**2,964**	**(929)**	**(39,873)**	**(39,873)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Bryant Meadows St Lt-Dr Zone 331

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	18	17	15	15
Charges for Current Services	554	450	450	450
Other Revenue	0	0	0	0
Total Revenue	**572**	**467**	**465**	**465**
Services & Supplies	316	643	550	550
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	475	475
Total Expenditures/ Appropriations	**316**	**643**	**1,025**	**1,025**
Net Cost	**256**	**(176)**	**(560)**	**(560)**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2011-12

District Budget Form
Schedule 15
Final

Country Club Place St Lt Zone 314

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	22	17	20	20
Charges for Current Services	806	806	806	806
Other Revenue	0	0	0	0
Total Revenue	**828**	**823**	**826**	**826**
Services & Supplies	969	910	1,468	1,468
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	307	307
Total Expenditures/ Appropriations	**969**	**910**	**1,775**	**1,775**
Net Cost	**(141)**	**(87)**	**(949)**	**(949)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Country Living Est Lt-Dr Zone 240

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	374	314	300	300
Charges for Current Services	3,745	3,794	3,794	3,794
Other Revenue	0	0	0	0
Total Revenue	**4,119**	**4,108**	**4,094**	**4,094**
Services & Supplies	4,538	5,088	17,613	17,613
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,179	3,179
Total Expenditures/ Appropriations	**4,538**	**5,088**	**20,792**	**20,792**
Net Cost	**(419)**	**(980)**	**(16,698)**	**(16,698)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Cressey Lt Zone 201

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	34	28	30	30
Charges for Current Services	2,515	2,462	2,515	2,515
Other Revenue	0	0	0	0
Total Revenue	**2,549**	**2,490**	**2,545**	**2,545**
Services & Supplies	2,615	2,555	4,831	4,831
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	86	86
Total Expenditures/ Appropriations	**2,615**	**2,555**	**4,917**	**4,917**
Net Cost	**(66)**	**(65)**	**(2,372)**	**(2,372)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

CSA #1 Maint Revolving Fund

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	0	0	0	0
Charges for Current Services	66,383	65,732	80,000	80,000
Other Revenue	0	0	0	0
Total Revenue	**66,383**	**65,732**	**80,000**	**80,000**
Services & Supplies	66,383	65,732	80,000	77,500
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**66,383**	**65,732**	**80,000**	**77,500**
Net Cost	**0**	**0**	**0**	**2,500**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Delhi Lt Zone 102

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,586	1,098	1,500	1,500
Charges for Current Services	65,380	65,248	74,804	74,804
Other Revenue	0	0	0	0
Total Revenue	**66,966**	**66,346**	**76,304**	**76,304**
Services & Supplies	91,066	88,532	117,055	117,055
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,940	4,940
Total Expenditures/ Appropriations	**91,066**	**88,532**	**121,995**	**121,995**
Net Cost	**(24,100)**	**(22,186)**	**(45,691)**	**(45,691)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Easy Street Lt Zone 308

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	279	260	100	100
Charges for Current Services	4,975	4,875	4,975	4,975
Other Revenue	0	0	0	0
Total Revenue	**5,254**	**5,135**	**5,075**	**5,075**
Services & Supplies	2,862	2,904	8,044	8,044
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,955	5,955
Total Expenditures/ Appropriations	**2,862**	**2,904**	**13,999**	**13,999**
Net Cost	**2,392**	**2,231**	**(8,924)**	**(8,924)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

El Capitan & Hollywd Est Zone265

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	277	249	100	100
Charges for Current Services	39,544	45,401	40,937	40,937
Other Revenue	0	0	0	0
Total Revenue	**39,821**	**45,650**	**41,037**	**41,037**
Services & Supplies	35,527	40,988	52,483	52,483
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,083	3,083
Total Expenditures/ Appropriations	**35,527**	**40,988**	**55,566**	**55,566**
Net Cost	**4,294**	**4,662**	**(14,529)**	**(14,529)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Elliott Estates Lt Zone 214

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	327	273	250	250
Charges for Current Services	3,917	3,932	3,947	3,947
Other Revenue	0	0	0	0
Total Revenue	**4,244**	**4,205**	**4,197**	**4,197**
Services & Supplies	4,241	4,491	12,915	12,915
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,884	3,884
Total Expenditures/ Appropriations	**4,241**	**4,491**	**16,799**	**16,799**
Net Cost	**3**	**(286)**	**(12,602)**	**(12,602)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Esau Estates Lt-Dr Zone 243

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	397	336	100	100
Charges for Current Services	2,862	2,908	2,908	2,908
Other Revenue	0	0	0	0
Total Revenue	**3,259**	**3,244**	**3,008**	**3,008**
Services & Supplies	2,385	4,404	12,654	12,654
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,629	2,629
Total Expenditures/ Appropriations	**2,385**	**4,404**	**15,283**	**15,283**
Net Cost	**874**	**(1,160)**	**(12,275)**	**(12,275)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Fairway Estates St Lt Zone 107

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	19	13	15	15
Charges for Current Services	1,132	1,121	1,132	1,132
Other Revenue	0	0	0	0
Total Revenue	**1,151**	**1,134**	**1,147**	**1,147**
Services & Supplies	1,422	1,432	1,701	1,701
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	170	170
Total Expenditures/ Appropriations	**1,422**	**1,432**	**1,871**	**1,871**
Net Cost	**(271)**	**(298)**	**(724)**	**(724)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Fleming Acres Lt-Dr Zone 227

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	396	342	330	330
Charges for Current Services	2,261	2,394	2,327	2,689
Other Revenue	0	0	0	0
Total Revenue	**2,657**	**2,736**	**2,657**	**3,019**
Services & Supplies	2,211	1,995	14,593	15,060
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,560	2,599
Total Expenditures/ Appropriations	**2,211**	**1,995**	**17,153**	**17,659**
Net Cost	**446**	**741**	**(14,496)**	**(14,640)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Fleming Oaks Lt-Dr Zone 241

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	412	332	350	350
Charges for Current Services	5,104	5,220	5,162	5,162
Other Revenue	0	0	0	0
Total Revenue	**5,516**	**5,552**	**5,512**	**5,512**
Services & Supplies	6,177	7,166	18,730	18,730
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,663	1,663
Total Expenditures/ Appropriations	**6,177**	**7,166**	**20,393**	**20,393**
Net Cost	**(661)**	**(1,614)**	**(14,881)**	**(14,881)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Forist Lane Lt Zone 244

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	42	25	20	20
Charges for Current Services	529	543	543	543
Other Revenue	0	0	0	0
Total Revenue	**571**	**568**	**563**	**563**
Services & Supplies	412	423	1,064	1,064
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	367	367
Total Expenditures/ Appropriations	**412**	**423**	**1,431**	**1,431**
Net Cost	**159**	**145**	**(868)**	**(868)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Franklin Heights Lt-Dr Zone 228

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	774	667	500	500
Charges for Current Services	3,498	3,520	3,520	3,520
Other Revenue	0	0	0	0
Total Revenue	**4,272**	**4,187**	**4,020**	**4,020**
Services & Supplies	2,931	3,464	27,286	27,286
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	10,912	10,912
Total Expenditures/ Appropriations	**2,931**	**3,464**	**38,198**	**38,198**
Net Cost	**1,341**	**723**	**(34,178)**	**(34,178)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Giesbrecht Street Lt Zone 271

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	8	9	6	6
Charges for Current Services	212	212	283	283
Other Revenue	0	0	0	0
Total Revenue	**220**	**221**	**289**	**289**
Services & Supplies	32	33	382	382
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	120	120
Total Expenditures/ Appropriations	**32**	**33**	**502**	**502**
Net Cost	**188**	**188**	**(213)**	**(213)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Glen Meadows Lt-Dr Zone 255

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	429	390	200	200
Charges for Current Services	6,539	6,927	6,782	6,782
Other Revenue	0	0	0	0
Total Revenue	**6,968**	**7,317**	**6,982**	**6,982**
Services & Supplies	2,617	5,476	11,530	11,530
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	8,273	8,273
Total Expenditures/ Appropriations	**2,617**	**5,476**	**19,803**	**19,803**
Net Cost	**4,351**	**1,841**	**(12,821)**	**(12,821)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Glenwood Est Lt-Dr Zone 229

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	306	257	250	250
Charges for Current Services	2,198	2,240	2,029	2,029
Other Revenue	0	0	0	0
Total Revenue	**2,504**	**2,497**	**2,279**	**2,279**
Services & Supplies	2,487	2,363	13,058	13,058
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,429	2,429
Total Expenditures/ Appropriations	**2,487**	**2,363**	**15,487**	**15,487**
Net Cost	**17**	**134**	**(13,208)**	**(13,208)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Golden Bear Estates Zone 332

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	11	12	5	5
Charges for Current Services	1,538	1,650	1,650	1,650
Other Revenue	0	0	0	0
Total Revenue	**1,549**	**1,662**	**1,655**	**1,655**
Services & Supplies	1,132	1,611	1,901	1,901
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	329	329
Total Expenditures/ Appropriations	**1,132**	**1,611**	**2,230**	**2,230**
Net Cost	**417**	**51**	**(575)**	**(575)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Golf Road St Lt Zone 321

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	21	17	20	20
Charges for Current Services	1,146	1,203	1,174	1,174
Other Revenue	0	0	0	0
Total Revenue	**1,167**	**1,220**	**1,194**	**1,194**
Services & Supplies	1,211	1,233	2,220	2,220
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	86	86
Total Expenditures/ Appropriations	**1,211**	**1,233**	**2,306**	**2,306**
Net Cost	**(44)**	**(13)**	**(1,112)**	**(1,112)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Green Lawns Lt Zone 219

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	32	25	60	60
Charges for Current Services	1,410	1,410	1,410	1,410
Other Revenue	0	0	0	0
Total Revenue	**1,442**	**1,435**	**1,470**	**1,470**
Services & Supplies	1,523	1,541	2,273	2,273
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	204	204
Total Expenditures/ Appropriations	**1,523**	**1,541**	**2,477**	**2,477**
Net Cost	**(81)**	**(106)**	**(1,007)**	**(1,007)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Greenfield Brooks Lt & Dr Zone 252

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	717	686	600	600
Charges for Current Services	13,375	13,951	13,721	13,721
Other Revenue	0	3,672	0	0
Total Revenue	**14,092**	**18,309**	**14,321**	**14,321**
Services & Supplies	10,492	8,512	25,506	25,506
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	7,659	7,659
Total Expenditures/ Appropriations	**10,492**	**8,512**	**33,165**	**33,165**
Net Cost	**3,600**	**9,797**	**(18,844)**	**(18,844)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Harmony Ranch Dr & Park Zone 121

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	3,250	2,879	2,900	2,900
Charges for Current Services	60,240	60,160	60,479	60,479
Other Revenue	0	0	0	0
Total Revenue	**63,490**	**63,039**	**63,379**	**63,379**
Services & Supplies	54,930	49,977	80,105	80,105
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	60,000	60,000
Total Capital Assets	0	0	60,000	60,000
Appropriation For Contingencies	0	0	70,495	70,495
Total Expenditures/ Appropriations	**54,930**	**49,977**	**210,600**	**210,600**
Net Cost	**8,560**	**13,062**	**(147,221)**	**(147,221)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Heavenly Acres 2 Lt-Dr Zone 209

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	78	65	70	70
Charges for Current Services	1,460	1,560	1,514	1,514
Other Revenue	0	0	0	0
Total Revenue	**1,538**	**1,625**	**1,584**	**1,584**
Services & Supplies	1,627	1,652	3,837	3,837
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	820	820
Total Expenditures/ Appropriations	**1,627**	**1,652**	**4,657**	**4,657**
Net Cost	**(89)**	**(27)**	**(3,073)**	**(3,073)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Heavenly Acres 3 Lt-Dr Zone 210

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	201	175	180	180
Charges for Current Services	3,433	3,591	3,486	3,486
Other Revenue	0	0	0	0
Total Revenue	**3,634**	**3,766**	**3,666**	**3,666**
Services & Supplies	3,270	3,304	8,715	8,715
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,710	1,710
Total Expenditures/ Appropriations	**3,270**	**3,304**	**10,425**	**10,425**
Net Cost	**364**	**462**	**(6,759)**	**(6,759)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Hillcrest Est Lt-Dr Zone 318

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	255	151	250	250
Charges for Current Services	9,575	9,465	9,574	9,574
Other Revenue	0	0	0	0
Total Revenue	**9,830**	**9,616**	**9,824**	**9,824**
Services & Supplies	16,296	14,322	21,684	20,589
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	2,522	0	0	0
Total Capital Assets	2,522	0	0	0
Appropriation For Contingencies	0	0	240	240
Total Expenditures/ Appropriations	**18,818**	**14,322**	**21,924**	**20,829**
Net Cost	**(8,988)**	**(4,706)**	**(12,100)**	**(11,005)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Hilmar-Irwin Lt Zone 100

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,444	1,013	1,300	1,300
Charges for Current Services	42,423	42,782	45,319	45,319
Other Revenue	0	0	0	0
Total Revenue	**43,867**	**43,795**	**46,619**	**46,619**
Services & Supplies	61,120	62,691	80,149	80,149
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	11,971	11,971
Total Expenditures/ Appropriations	**61,120**	**62,691**	**92,120**	**92,120**
Net Cost	**(17,253)**	**(18,896)**	**(45,501)**	**(45,501)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Lakewood Est Lt-Dr Zone 301

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	311	273	250	250
Charges for Current Services	1,672	1,707	1,707	1,707
Other Revenue	0	0	0	0
Total Revenue	**1,983**	**1,980**	**1,957**	**1,957**
Services & Supplies	1,044	1,205	12,715	12,715
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,333	1,333
Total Expenditures/ Appropriations	**1,044**	**1,205**	**14,048**	**14,048**
Net Cost	**939**	**775**	**(12,091)**	**(12,091)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Le Grand Lt Zone 310

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	379	303	350	350
Charges for Current Services	14,475	15,489	15,141	15,141
Other Revenue	0	0	0	0
Total Revenue	**14,854**	**15,792**	**15,491**	**15,491**
Services & Supplies	16,562	19,447	38,032	38,032
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	314	314
Total Expenditures/ Appropriations	**16,562**	**19,447**	**38,346**	**38,346**
Net Cost	**(1,708)**	**(3,655)**	**(22,855)**	**(22,855)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Links Lt-Dr Zone 112

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	118	105	100	100
Charges for Current Services	741	694	741	741
Other Revenue	0	0	0	0
Total Revenue	**859**	**799**	**841**	**841**
Services & Supplies	369	332	3,312	3,312
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,152	1,152
Total Expenditures/ Appropriations	**369**	**332**	**4,464**	**4,464**
Net Cost	**490**	**467**	**(3,623)**	**(3,623)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Los Olivos Lighting Zone 334

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	10	13	5	5
Charges for Current Services	574	300	300	300
Other Revenue	0	0	0	0
Total Revenue	**584**	**313**	**305**	**305**
Services & Supplies	32	33	392	392
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	22	22
Total Expenditures/ Appropriations	**32**	**33**	**414**	**414**
Net Cost	**552**	**280**	**(109)**	**(109)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Marilyn Est Lt-Dr Zone 300

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	123	106	75	75
Charges for Current Services	1,124	1,124	1,124	1,124
Other Revenue	0	0	0	0
Total Revenue	**1,247**	**1,230**	**1,199**	**1,199**
Services & Supplies	832	1,554	4,317	4,317
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,160	1,160
Total Expenditures/ Appropriations	**832**	**1,554**	**5,477**	**5,477**
Net Cost	**415**	**(324)**	**(4,278)**	**(4,278)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Mission Trails Lt Zone 303

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	131	111	150	150
Charges for Current Services	3,587	3,691	3,638	3,638
Other Revenue	0	0	0	0
Total Revenue	**3,718**	**3,802**	**3,788**	**3,788**
Services & Supplies	3,666	3,714	6,938	6,938
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,576	1,576
Total Expenditures/ Appropriations	**3,666**	**3,714**	**8,514**	**8,514**
Net Cost	**52**	**88**	**(4,726)**	**(4,726)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Moran St Lt-Dr Zone 235

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	461	373	400	400
Charges for Current Services	5,253	5,295	5,295	5,295
Other Revenue	0	0	0	0
Total Revenue	**5,714**	**5,668**	**5,695**	**5,695**
Services & Supplies	5,194	8,986	18,958	18,958
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,226	5,226
Total Expenditures/ Appropriations	**5,194**	**8,986**	**24,184**	**24,184**
Net Cost	**520**	**(3,318)**	**(18,489)**	**(18,489)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Nutcracker Terrace Lt-Dr Zone 239

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	542	450	500	500
Charges for Current Services	3,115	3,227	3,205	3,205
Other Revenue	0	0	0	0
Total Revenue	**3,657**	**3,677**	**3,705**	**3,705**
Services & Supplies	4,619	3,733	25,732	25,732
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,034	4,034
Total Expenditures/ Appropriations	**4,619**	**3,733**	**29,766**	**29,766**
Net Cost	**(962)**	**(56)**	**(26,061)**	**(26,061)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Oleander Lt Zone 302

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	240	207	175	175
Charges for Current Services	1,907	1,880	1,920	1,920
Other Revenue	0	0	0	0
Total Revenue	**2,147**	**2,087**	**2,095**	**2,095**
Services & Supplies	1,702	1,735	9,676	9,676
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,775	1,775
Total Expenditures/ Appropriations	**1,702**	**1,735**	**11,451**	**11,451**
Net Cost	**445**	**352**	**(9,356)**	**(9,356)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Parkway St Lt-Dr Lands Park Zone 423

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	3,384	2,908	2,000	2,000
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**3,384**	**2,908**	**2,000**	**2,000**
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**0**	**0**	**0**	**0**
Net Cost	**3,384**	**2,908**	**2,000**	**2,000**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Petaluma Street Lt Zone 125

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	6	5	5	5
Charges for Current Services	140	140	140	140
Other Revenue	0	0	0	0
Total Revenue	**146**	**145**	**145**	**145**
Services & Supplies	130	135	359	359
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	15	15
Total Expenditures/ Appropriations	**130**	**135**	**374**	**374**
Net Cost	**16**	**10**	**(229)**	**(229)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Planada Lt Zone 309

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	947	798	800	800
Charges for Current Services	35,482	36,709	36,411	36,411
Other Revenue	0	0	0	0
Total Revenue	**36,429**	**37,507**	**37,211**	**37,211**
Services & Supplies	33,437	38,980	53,419	53,419
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	21,771	21,771
Total Expenditures/ Appropriations	**33,437**	**38,980**	**75,190**	**75,190**
Net Cost	**2,992**	**(1,473)**	**(37,979)**	**(37,979)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Pleasant Valley Lt & Dr Zone 259

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	262	183	200	200
Charges for Current Services	3,071	2,977	3,071	3,071
Other Revenue	0	0	0	0
Total Revenue	**3,333**	**3,160**	**3,271**	**3,271**
Services & Supplies	2,820	3,196	9,872	9,872
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,084	2,084
Total Expenditures/ Appropriations	**2,820**	**3,196**	**11,956**	**11,956**
Net Cost	**513**	**(36)**	**(8,685)**	**(8,685)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Ramos Road Lt Zone 405

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	18	61	15	15
Charges for Current Services	605	605	672	672
Other Revenue	0	0	0	0
Total Revenue	**623**	**666**	**687**	**687**
Services & Supplies	646	569	1,097	1,097
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	246	246
Total Expenditures/ Appropriations	**646**	**569**	**1,343**	**1,343**
Net Cost	**(23)**	**97**	**(656)**	**(656)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Ranch Estates Lt-Dr Zone 237

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	303	256	280	280
Charges for Current Services	2,828	2,781	2,922	2,922
Other Revenue	0	0	0	0
Total Revenue	**3,131**	**3,037**	**3,202**	**3,202**
Services & Supplies	2,798	3,841	15,548	15,548
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,488	1,488
Total Expenditures/ Appropriations	**2,798**	**3,841**	**17,036**	**17,036**
Net Cost	**333**	**(804)**	**(13,834)**	**(13,834)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Rancho Village Lt Zone 312

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	20	16	10	10
Charges for Current Services	932	932	932	932
Other Revenue	0	0	0	0
Total Revenue	**952**	**948**	**942**	**942**
Services & Supplies	1,070	1,093	1,890	1,890
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	152	152
Total Expenditures/ Appropriations	**1,070**	**1,093**	**2,042**	**2,042**
Net Cost	**(118)**	**(145)**	**(1,100)**	**(1,100)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Riverview Lt-Dr Zone 115

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	373	334	330	330
Charges for Current Services	3,772	3,684	3,772	3,772
Other Revenue	0	0	0	0
Total Revenue	**4,145**	**4,018**	**4,102**	**4,102**
Services & Supplies	2,082	2,732	14,906	14,906
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,434	3,434
Total Expenditures/ Appropriations	**2,082**	**2,732**	**18,340**	**18,340**
Net Cost	**2,063**	**1,286**	**(14,238)**	**(14,238)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Robinson Est Lt-Dr Zone 317

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	498	394	1,100	1,100
Charges for Current Services	7,735	7,898	7,865	7,865
Other Revenue	0	0	0	0
Total Revenue	**8,233**	**8,292**	**8,965**	**8,965**
Services & Supplies	9,421	9,102	28,099	28,099
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	3,945	0	0	0
Total Capital Assets	3,945	0	0	0
Appropriation For Contingencies	0	0	5,940	5,940
Total Expenditures/ Appropriations	**13,366**	**9,102**	**34,039**	**34,039**
Net Cost	**(5,133)**	**(810)**	**(25,074)**	**(25,074)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Sahota Brother Clinton Zone 264

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	284	261	75	75
Charges for Current Services	3,281	3,791	3,426	3,426
Other Revenue	0	0	0	0
Total Revenue	**3,565**	**4,052**	**3,501**	**3,501**
Services & Supplies	1,321	2,124	6,539	6,539
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,161	3,161
Total Expenditures/ Appropriations	**1,321**	**2,124**	**9,700**	**9,700**
Net Cost	**2,244**	**1,928**	**(6,199)**	**(6,199)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Salles Manor Lt Zone 213

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	45	40	32	32
Charges for Current Services	1,130	1,173	1,303	1,303
Other Revenue	0	0	0	0
Total Revenue	**1,175**	**1,213**	**1,335**	**1,335**
Services & Supplies	969	981	2,083	2,083
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	465	465
Total Expenditures/ Appropriations	**969**	**981**	**2,548**	**2,548**
Net Cost	**206**	**232**	**(1,213)**	**(1,213)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

San Luis Hills Lt & Dr Zone 413

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	538	489	300	300
Charges for Current Services	8,102	8,524	8,313	8,313
Other Revenue	0	0	0	0
Total Revenue	**8,640**	**9,013**	**8,613**	**8,613**
Services & Supplies	6,056	5,778	14,771	14,771
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	11,337	11,337
Total Expenditures/ Appropriations	**6,056**	**5,778**	**26,108**	**26,108**
Net Cost	**2,584**	**3,235**	**(17,495)**	**(17,495)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

San Luis Truck Plaza St Lt 411

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	159	136	150	150
Charges for Current Services	1,938	2,080	2,010	2,010
Other Revenue	0	0	0	0
Total Revenue	**2,097**	**2,216**	**2,160**	**2,160**
Services & Supplies	1,961	1,969	9,185	9,185
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,311	1,311
Total Expenditures/ Appropriations	**1,961**	**1,969**	**10,496**	**10,496**
Net Cost	**136**	**247**	**(8,336)**	**(8,336)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Santa Fe Business Lt-Dr Zone 246

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	241	384	220	220
Charges for Current Services	2,006	2,180	2,180	2,180
Other Revenue	0	0	0	0
Total Revenue	**2,247**	**2,564**	**2,400**	**2,400**
Services & Supplies	1,796	1,680	12,120	12,120
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,096	2,096
Total Expenditures/ Appropriations	**1,796**	**1,680**	**14,216**	**14,216**
Net Cost	**451**	**884**	**(11,816)**	**(11,816)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Santa Nella Lt Zone 400

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,295	1,110	900	900
Charges for Current Services	28,791	30,136	30,108	30,108
Other Revenue	0	0	0	0
Total Revenue	**30,086**	**31,246**	**31,008**	**31,008**
Services & Supplies	26,891	27,511	59,132	59,132
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	22,962	22,962
Total Expenditures/ Appropriations	**26,891**	**27,511**	**82,094**	**82,094**
Net Cost	**3,195**	**3,735**	**(51,086)**	**(51,086)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Santa Nella Plaza Lt-Dr Zone 406

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	62	61	50	50
Charges for Current Services	925	850	1,300	1,300
Other Revenue	0	0	0	0
Total Revenue	**987**	**911**	**1,350**	**1,350**
Services & Supplies	158	164	2,033	2,033
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,833	1,833
Total Expenditures/ Appropriations	**158**	**164**	**3,866**	**3,866**
Net Cost	**829**	**747**	**(2,516)**	**(2,516)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Snelling Lt Zone 105

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	169	141	290	290
Charges for Current Services	3,259	3,125	3,259	3,259
Other Revenue	0	0	0	0
Total Revenue	**3,428**	**3,266**	**3,549**	**3,549**
Services & Supplies	3,280	3,629	8,199	8,199
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,692	1,692
Total Expenditures/ Appropriations	**3,280**	**3,629**	**9,891**	**9,891**
Net Cost	**148**	**(363)**	**(6,342)**	**(6,342)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

South Dos Palos Lt Zone 401

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	424	364	280	280
Charges for Current Services	6,680	7,066	6,957	6,957
Other Revenue	0	0	0	0
Total Revenue	**7,104**	**7,430**	**7,237**	**7,237**
Services & Supplies	6,621	6,743	18,083	18,083
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,279	5,279
Total Expenditures/ Appropriations	**6,621**	**6,743**	**23,362**	**23,362**
Net Cost	**483**	**687**	**(16,125)**	**(16,125)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Stevinson Lt Zone 200

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	231	197	160	160
Charges for Current Services	2,641	2,730	2,793	2,793
Other Revenue	0	0	0	0
Total Revenue	**2,872**	**2,927**	**2,953**	**2,953**
Services & Supplies	2,747	2,809	9,483	9,483
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,742	2,742
Total Expenditures/ Appropriations	**2,747**	**2,809**	**12,225**	**12,225**
Net Cost	**125**	**118**	**(9,272)**	**(9,272)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Stolle Acres Lt-Dr Zone 316

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	35	29	80	80
Charges for Current Services	623	623	623	623
Other Revenue	0	0	0	0
Total Revenue	**658**	**652**	**703**	**703**
Services & Supplies	715	697	1,784	1,784
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	338	338
Total Expenditures/ Appropriations	**715**	**697**	**2,122**	**2,122**
Net Cost	**(57)**	**(45)**	**(1,419)**	**(1,419)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Stonemill Est Lt-Dr Zone 325

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	505	453	450	450
Charges for Current Services	5,803	5,692	5,803	5,803
Other Revenue	0	0	0	0
Total Revenue	**6,308**	**6,145**	**6,253**	**6,253**
Services & Supplies	4,166	3,806	20,032	20,032
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	6,713	6,713
Total Expenditures/ Appropriations	**4,166**	**3,806**	**26,745**	**26,745**
Net Cost	**2,142**	**2,339**	**(20,492)**	**(20,492)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Taylor Estates Lt-Dr Zone 249

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	381	321	300	300
Charges for Current Services	6,729	6,625	6,729	6,729
Other Revenue	0	0	0	0
Total Revenue	**7,110**	**6,946**	**7,029**	**7,029**
Services & Supplies	6,197	8,230	18,400	18,400
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,651	2,651
Total Expenditures/ Appropriations	**6,197**	**8,230**	**21,051**	**21,051**
Net Cost	**913**	**(1,284)**	**(14,022)**	**(14,022)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Terry Lt Zone 247

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	5	4	4	4
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**5**	**4**	**4**	**4**
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**0**	**0**	**0**	**0**
Net Cost	**5**	**4**	**4**	**4**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Texeira St Lt Zone 251

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	17	13	15	15
Charges for Current Services	390	390	390	390
Other Revenue	0	0	0	0
Total Revenue	**407**	**403**	**405**	**405**
Services & Supplies	678	454	672	672
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	175	175
Total Expenditures/ Appropriations	**678**	**454**	**847**	**847**
Net Cost	**(271)**	**(51)**	**(442)**	**(442)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Trovare St Lt & Dr Zone 330

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	74	73	15	15
Charges for Current Services	2,095	2,045	2,095	2,095
Other Revenue	0	0	0	0
Total Revenue	**2,169**	**2,118**	**2,110**	**2,110**
Services & Supplies	1,347	847	2,742	2,742
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,205	1,205
Total Expenditures/ Appropriations	**1,347**	**847**	**3,947**	**3,947**
Net Cost	**822**	**1,271**	**(1,837)**	**(1,837)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Tumbleweed Est Lt-Dr Zone 236

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	205	167	200	200
Charges for Current Services	1,634	1,720	1,720	1,720
Other Revenue	0	0	0	0
Total Revenue	**1,839**	**1,887**	**1,920**	**1,920**
Services & Supplies	1,694	3,235	9,662	9,662
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,718	1,718
Total Expenditures/ Appropriations	**1,694**	**3,235**	**11,380**	**11,380**
Net Cost	**145**	**(1,348)**	**(9,460)**	**(9,460)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Villa Cordoba Zone 123

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	131	112	30	30
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**131**	**112**	**30**	**30**
Services & Supplies	71	74	90	90
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**71**	**74**	**90**	**90**
Net Cost	**60**	**38**	**(60)**	**(60)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Village Greens Lt-Dr Zone 250

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,036	934	600	600
Charges for Current Services	12,523	12,721	12,721	12,721
Other Revenue	0	0	0	0
Total Revenue	**13,559**	**13,655**	**13,321**	**13,321**
Services & Supplies	10,095	9,193	29,738	29,738
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	18,548	18,548
Total Expenditures/ Appropriations	**10,095**	**9,193**	**48,286**	**48,286**
Net Cost	**3,464**	**4,462**	**(34,965)**	**(34,965)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

West Hills Estates Lt-Dr Zone 313

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	168	132	100	100
Charges for Current Services	2,236	2,888	2,360	2,360
Other Revenue	0	0	0	0
Total Revenue	**2,404**	**3,020**	**2,460**	**2,460**
Services & Supplies	3,122	2,387	10,119	10,119
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,147	1,147
Total Expenditures/ Appropriations	**3,122**	**2,387**	**11,266**	**11,266**
Net Cost	**(718)**	**633**	**(8,806)**	**(8,806)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Westwood Lt Zone 211

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	52	46	81	81
Charges for Current Services	1,023	1,089	1,056	1,056
Other Revenue	0	0	0	0
Total Revenue	**1,075**	**1,135**	**1,137**	**1,137**
Services & Supplies	912	927	2,194	2,194
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	671	671
Total Expenditures/ Appropriations	**912**	**927**	**2,865**	**2,865**
Net Cost	**163**	**208**	**(1,728)**	**(1,728)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

White Gate Farms #3 Lt Zone 306

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	281	235	250	250
Charges for Current Services	2,429	2,699	2,564	2,564
Other Revenue	0	0	0	0
Total Revenue	**2,710**	**2,934**	**2,814**	**2,814**
Services & Supplies	2,784	3,448	11,317	11,317
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,155	3,155
Total Expenditures/ Appropriations	**2,784**	**3,448**	**14,472**	**14,472**
Net Cost	**(74)**	**(514)**	**(11,658)**	**(11,658)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Wickum Est Lt-Dr Zone 233

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	824	736	450	450
Charges for Current Services	10,531	10,337	10,434	10,434
Other Revenue	0	0	0	0
Total Revenue	**11,355**	**11,073**	**10,884**	**10,884**
Services & Supplies	8,102	7,943	24,954	24,954
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	12,177	12,177
Total Expenditures/ Appropriations	**8,102**	**7,943**	**37,131**	**37,131**
Net Cost	**3,253**	**3,130**	**(26,247)**	**(26,247)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Wickum Lt Zone 216

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	12	7	10	10
Charges for Current Services	873	873	873	873
Other Revenue	0	0	0	0
Total Revenue	**885**	**880**	**883**	**883**
Services & Supplies	1,085	989	914	914
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	150	150
Total Expenditures/ Appropriations	**1,085**	**989**	**1,064**	**1,064**
Net Cost	**(200)**	**(109)**	**(181)**	**(181)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Willow Crest Est Lt & Dr Zone 263

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,190	1,020	400	400
Charges for Current Services	16,290	16,040	16,290	16,290
Other Revenue	0	0	0	0
Total Revenue	**17,480**	**17,060**	**16,690**	**16,690**
Services & Supplies	12,144	19,290	37,622	37,622
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	17,311	17,311
Total Expenditures/ Appropriations	**12,144**	**19,290**	**54,933**	**54,933**
Net Cost	**5,336**	**(2,230)**	**(38,243)**	**(38,243)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Winton Lt Zone 202

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,568	1,119	1,400	1,400
Charges for Current Services	78,326	78,770	90,688	90,688
Other Revenue	0	(516)	0	0
Total Revenue	**79,894**	**79,373**	**92,088**	**92,088**
Services & Supplies	92,924	102,427	122,559	122,559
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	25,000	25,000
Total Expenditures/ Appropriations	**92,924**	**102,427**	**147,559**	**147,559**
Net Cost	**(13,030)**	**(23,054)**	**(55,471)**	**(55,471)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Yosemite Meadows Lt-Dr Zone 311

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	121	83	120	120
Charges for Current Services	2,444	2,538	2,491	2,491
Other Revenue	0	0	0	0
Total Revenue	**2,565**	**2,621**	**2,611**	**2,611**
Services & Supplies	4,882	3,057	8,225	8,225
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	695	695
Total Expenditures/ Appropriations	**4,882**	**3,057**	**8,920**	**8,920**
Net Cost	**(2,317)**	**(436)**	**(6,309)**	**(6,309)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Buhach Park Est Lt-Dr Zone 226

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	374	327	300	300
Charges for Current Services	1,720	1,674	1,720	1,720
Other Revenue	0	0	0	0
Total Revenue	**2,094**	**2,001**	**2,020**	**2,020**
Services & Supplies	1,103	1,114	12,461	12,461
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,009	3,009
Total Expenditures/ Appropriations	**1,103**	**1,114**	**15,470**	**15,470**
Net Cost	**991**	**887**	**(13,450)**	**(13,450)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Camden Pl Landscape Zone 117

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	60	34	50	50
Charges for Current Services	1,623	1,662	1,646	1,646
Other Revenue	0	0	0	0
Total Revenue	**1,683**	**1,696**	**1,696**	**1,696**
Services & Supplies	2,088	4,324	3,188	3,188
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	57	57
Total Expenditures/ Appropriations	**2,088**	**4,324**	**3,245**	**3,245**
Net Cost	**(405)**	**(2,628)**	**(1,549)**	**(1,549)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Campus Park Landscape #267

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	85	116	40	40
Charges for Current Services	14,839	24,356	20,240	20,240
Other Revenue	0	0	0	0
Total Revenue	**14,924**	**24,472**	**20,280**	**20,280**
Services & Supplies	14,405	15,717	19,793	19,793
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,000	1,000
Total Expenditures/ Appropriations	**14,405**	**15,717**	**20,793**	**20,793**
Net Cost	**519**	**8,755**	**(513)**	**(513)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Country Club Estates Zone 106

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	96	77	100	100
Charges for Current Services	1,525	1,760	1,799	1,799
Other Revenue	0	0	0	0
Total Revenue	**1,621**	**1,837**	**1,899**	**1,899**
Services & Supplies	2,240	1,937	6,834	6,834
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	519	519
Total Expenditures/ Appropriations	**2,240**	**1,937**	**7,353**	**7,353**
Net Cost	**(619)**	**(100)**	**(5,454)**	**(5,454)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Gurr Road Water Zone 245

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	150	128	171	171
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**150**	**128**	**171**	**171**
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**0**	**0**	**0**	**0**
Net Cost	**150**	**128**	**171**	**171**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Hilmar Stevinson Park Zone 120

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	206	177	200	200
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**206**	**177**	**200**	**200**
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**0**	**0**	**0**	**0**
Net Cost	**206**	**177**	**200**	**200**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Monte Vista Landscaping Zone 333

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	283	276	225	225
Charges for Current Services	6,043	5,525	5,400	5,400
Other Revenue	0	0	0	0
Total Revenue	**6,326**	**5,801**	**5,625**	**5,625**
Services & Supplies	2,570	2,779	7,650	7,650
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	6,588	6,588
Total Expenditures/ Appropriations	**2,570**	**2,779**	**14,238**	**14,238**
Net Cost	**3,756**	**3,022**	**(8,613)**	**(8,613)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Quail Hollow Landscape Zone 269

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	290	236	230	230
Charges for Current Services	8,375	8,825	8,626	8,626
Other Revenue	0	0	0	0
Total Revenue	**8,665**	**9,061**	**8,856**	**8,856**
Services & Supplies	9,923	9,768	13,461	13,461
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	11,442	11,442
Total Expenditures/ Appropriations	**9,923**	**9,768**	**24,903**	**24,903**
Net Cost	**(1,258)**	**(707)**	**(16,047)**	**(16,047)**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2011-12

District Budget Form
Schedule 15
Final

Riverbank Est Maint Zone 110

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	42	37	40	40
Charges for Current Services	225	225	225	225
Other Revenue	0	0	0	0
Total Revenue	**267**	**262**	**265**	**265**
Services & Supplies	118	123	1,750	1,750
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	642	642
Total Expenditures/ Appropriations	**118**	**123**	**2,392**	**2,392**
Net Cost	**149**	**139**	**(2,127)**	**(2,127)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Santa Nella Road Zone 404

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,025	852	1,000	1,000
Charges for Current Services	14,875	14,875	15,100	15,100
Other Revenue	0	0	0	0
Total Revenue	**15,900**	**15,727**	**16,100**	**16,100**
Services & Supplies	173,308	3,766	18,000	18,000
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	11,215	11,215
Total Expenditures/ Appropriations	**173,308**	**3,766**	**29,215**	**29,215**
Net Cost	**(157,408)**	**11,961**	**(13,115)**	**(13,115)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Santa Nella Village Lndscp Zone 408

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	464	421	330	330
Charges for Current Services	19,955	21,645	21,320	21,320
Other Revenue	0	0	0	0
Total Revenue	**20,419**	**22,066**	**21,650**	**21,650**
Services & Supplies	19,014	20,831	28,490	28,490
Other Charges	0	0	2,000	2,000
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,500	2,500
Total Expenditures/ Appropriations	**19,014**	**20,831**	**32,990**	**32,990**
Net Cost	**1,405**	**1,235**	**(11,340)**	**(11,340)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Santa Nella Village Rd Zone 410

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,068	1,006	500	500
Charges for Current Services	7,775	11,229	11,089	11,089
Other Revenue	0	0	0	0
Total Revenue	**8,843**	**12,235**	**11,589**	**11,589**
Services & Supplies	474	492	20,350	20,350
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	17,775	17,775
Total Expenditures/ Appropriations	**474**	**492**	**38,125**	**38,125**
Net Cost	**8,369**	**11,743**	**(26,536)**	**(26,536)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Santa Nella Village Lndscp #414

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	896	455	800	800
Charges for Current Services	0	32,550	32,550	32,550
Other Revenue	0	0	0	0
Total Revenue	**896**	**33,005**	**33,350**	**33,350**
Services & Supplies	30,967	37,722	47,817	47,817
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	11,079	11,079
Total Expenditures/ Appropriations	**30,967**	**37,722**	**58,896**	**58,896**
Net Cost	**(30,071)**	**(4,717)**	**(25,546)**	**(25,546)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Silva Meadows Lndscp & SWG 268

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	362	376	300	300
Charges for Current Services	0	0	7,600	7,600
Other Revenue	0	15,334	0	0
Total Revenue	**362**	**15,710**	**7,900**	**7,900**
Services & Supplies	158	2,497	14,190	14,190
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,658	2,658
Total Expenditures/ Appropriations	**158**	**2,497**	**16,848**	**16,848**
Net Cost	**204**	**13,213**	**(8,948)**	**(8,948)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Sorrento Lt & Dr Zone 337

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	51	44	50	50
Charges for Current Services	228	597	455	455
Other Revenue	0	0	0	0
Total Revenue	**279**	**641**	**505**	**505**
Services & Supplies	908	82	2,900	2,900
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**908**	**82**	**2,900**	**2,900**
Net Cost	**(629)**	**559**	**(2,395)**	**(2,395)**

SPECIAL DISTRICTS

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Special Districts and Other Agencies Summary
Fiscal Year 2011-2012

District Budget Form
Schedule 12
Final

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2011	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses
1	2	3	4	5	6	7	8
Cemetery Districts							
Hilmar	66,445		80,180	146,625	111,119	35,506	146,625
Merced	25,506		648,800	674,306	647,800	26,506	674,306
Merquin	(29,615)	28,615	48,500	47,500	47,500		47,500
Plainsburg	(1,019)	1,011	125,000	124,992	124,992		124,992
Snelling	(3,903)	2,653	15,950	14,700	14,700		14,700
Winton	190,952		409,475	600,427	600,427		600,427
Total	**248,366**	**32,279**	**1,327,905**	**1,608,550**	**1,546,538**	**62,012**	**1,608,550**
Protection of Personal Property							
Gustine Drainage	47,516	6,109	143,175	196,800	196,800		196,800
Lower San Joaquin Levee	6,911		1,072,848	1,079,759	950,759	129,000	1,079,759
Total	**54,427**	**6,109**	**1,216,023**	**1,276,559**	**1,147,559**	**129,000**	**1,276,559**
Health and Sanitation							
Le Grand Cummunity Service	47,103		554,500	601,603	554,679	46,924	601,603
Merquin County Water	64,315		613,077	677,392	613,077	64,315	677,392
Mosquito Abatement	(173,016)	116,194	2,534,564	2,477,742	2,477,742		2,477,742
Snelling Community Service	20,718		99,300	120,018	109,300	10,718	120,018
Total	**(40,880)**	**116,194**	**3,801,441**	**3,876,755**	**3,754,798**	**121,957**	**3,876,755**
Miscellaneous							
Merced Co. Assoc. of Governments	366,400		2,893,354	3,259,754	2,893,354	366,400	3,259,754
East Merced Resource Conservation	(37,901)	35,501	44,120	41,720	41,720		41,720
Total	**328,499**	**35,501**	**2,937,474**	**3,301,474**	**2,935,074**	**366,400**	**3,301,474**
Total Special Districts & Other Agencies	**590,412**	**190,083**	**9,282,843**	**10,063,338**	**9,383,969**	**679,369**	**10,063,338**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Fund Balance - Special Districts and Other Agencies
Fiscal Year 2011-2012

District Budget Form
Schedule 13
Final

District Name	Fund Balance (Per Auditor) June 30, 2011 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2011 Actual
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Cemetery Districts					
Hilmar	350,278		283,833		66,445
Merced	120,741		95,235		25,506
Merquin	6,309		35,924		(29,615)
Plainsburg	16,375		17,394		(1,019)
Snelling	20,291		24,194		(3,903)
Winton	191,052		100		190,952
Total	**705,046**		**456,680**		**248,366**
Protection of Personal Property					
Gustine Drainage	739,311		691,795		47,516
Lower San Joaquin Levee	1,725,111		1,718,200		6,911
Total	**2,464,422**		**2,409,995**		**54,427**
Health and Sanitation					
Le Grand Cummunity Service	366,360		319,257		47,103
Merquin County Water	858,932		794,617		64,315
Mosquito Abatement	868,236		1,041,252		(173,016)
Snelling Community Service	295,925		275,207		20,718
Total	**2,389,453**		**2,430,333**		**(40,880)**
Miscellaneous					
Merced Co. Assoc. of Governments	1,492,375		1,125,975		366,400
East Merced Resource Conservation	13,298		51,199		(37,901)
Total	**1,505,673**		**1,177,174**		**328,499**
Total Special Districts & Other Agencies	**7,064,594**		**6,474,182**		**590,412**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California

Special Districts and Other Agencies
Reserves/ Designations
Fiscal Year 2011-2012

District Budget Form
Schedule 14
Final

District Name	Reserves/ Designations June 30, 2011	Decreases or Cancellations		Increases or New		Total/ Reserves Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Cemetery Districts						
Hilmar	283,833			35,506	35,506	319,339
Merced	95,235			26,506	26,506	121,741
Merquin	35,924	28,615	28,615			7,309
Plainsburg	17,394	1,011	1,011			16,383
Snelling	24,194	2,653	2,653			21,541
Winton	100					100
Total	**456,680**	**32,279**	**32,279**	**62,012**	**62,012**	**486,413**
Protection of Personal Property						
Gustine Drainage	691,795	6,109	6,109			685,686
Lower San Joaquin Levee	1,718,200			129,000	129,000	1,847,200
Total	**2,409,995**	**6,109**	**6,109**	**129,000**	**129,000**	**2,532,886**
Health and Sanitation						
Le Grand Cummunity Service	319,257			46,924	46,924	366,181
Merquin County Water	794,617			64,315	64,315	858,932
Mosquito Abatement	1,041,252	116,194	116,194			925,058
Snelling Community Service	275,207			10,718	10,718	285,925
Total	**2,430,333**	**116,194**	**116,194**	**121,957**	**121,957**	**2,436,096**
Miscellaneous						
Merced Co. Assoc. of Governments	1,125,975			366,400	366,400	1,492,375
East Merced Resource Conservation	51,199	35,501	35,501			15,698
Total	**1,177,174**	**35,501**	**35,501**	**366,400**	**366,400**	**1,508,073**
Total Special Districts & Other Agencies	**6,474,182**	**190,083**	**190,083**	**679,369**	**679,369**	**6,963,468**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Hilmar Cemetery

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	51,590	53,518	47,480	47,480
Revenue From Use of Money and Property	4,123	3,767	3,800	3,800
Aid From Other Governmental Activities	834	817	600	600
Charges for Current Services	23,066	36,445	28,000	28,000
Other Revenue	203	86	300	300
Total Revenue	**79,816**	**94,633**	**80,180**	**80,180**
Salaries & Employee Benefits	34,735	35,503	39,604	39,604
Services & Supplies	42,080	18,947	46,515	46,515
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	10,277	0	0
Total Capital Assets	0	10,277	0	0
Appropriation For Contingencies	0	0	25,000	25,000
Total Expenditures/ Appropriations	**76,815**	**64,727**	**111,119**	**111,119**
Net Cost	**3,001**	**29,906**	**(30,939)**	**(30,939)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Merced Cemetery

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	271,314	274,477	277,500	277,500
Revenue From Use of Money and Property	25,536	16,396	20,000	20,000
Aid From Other Governmental Activities	4,210	4,148	3,000	3,000
Charges for Current Services	291,268	337,255	335,000	335,000
Other Revenue	525,098	109,761	13,300	13,300
Total Revenue	**1,117,426**	**742,037**	**648,800**	**648,800**
Salaries & Employee Benefits	533,880	525,434	500,200	500,200
Services & Supplies	176,503	168,248	147,600	147,600
Other Charges	0	(244)	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	528,607	8,342	0	0
Equipment	0	15,153	0	0
Total Capital Assets	528,607	23,495	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**1,238,990**	**716,933**	**647,800**	**647,800**
Net Cost	**(121,564)**	**25,104**	**1,000**	**1,000**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Merquin Cemetery

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	24,753	27,013	26,600	26,600
Revenue From Use of Money and Property	1,057	645	600	600
Aid From Other Governmental Activities	644	418	800	800
Charges for Current Services	8,313	13,138	14,000	14,000
Other Revenue	-	5,975	6,500	6,500
Total Revenue	**34,767**	**47,189**	**48,500**	**48,500**
Salaries & Employee Benefits	17,550	23,711	25,100	25,100
Services & Supplies	13,796	50,903	19,400	19,400
Other Charges	846	0	2,000	2,000
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	1,000	1,307	1,000	1,000
Total Expenditures/ Appropriations	**33,192**	**75,921**	**47,500**	**47,500**
Net Cost	**1,575**	**(28,732)**	**1,000**	**1,000**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Plainsburg Cemetery

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	33,410	35,012	40,700	40,700
Revenue From Use of Money and Property	194	194	1,500	1,500
Aid From Other Governmental Activities	511	531	600	600
Charges for Current Services	58,583	67,625	82,000	82,000
Other Revenue	-	-	200	200
Total Revenue	**92,698**	**103,362**	**125,000**	**125,000**
Salaries & Employee Benefits	74,666	73,213	81,338	81,338
Services & Supplies	18,745	32,961	29,654	29,654
Other Charges	570	1,500	1,500	1,500
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	2,500	2,500
Total Capital Assets	0	0	2,500	2,500
Appropriation For Contingencies	0	0	10,000	10,000
Total Expenditures/ Appropriations	**93,981**	**107,674**	**124,992**	**124,992**
Net Cost	**(1,283)**	**(4,312)**	**8**	**8**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Snelling Cemetery

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	12,267	13,573	12,850	12,850
Revenue From Use of Money and Property	548	483	1,000	1,000
Aid From Other Governmental Activities	189	209	100	100
Charges for Current Services	-	-	-	-
Other Revenue	800	2,475	2,000	2,000
Total Revenue	**13,804**	**16,740**	**15,950**	**15,950**
Salaries & Employee Benefits	1,749	2,041	2,050	2,050
Services & Supplies	9,557	17,351	12,650	12,650
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**11,306**	**19,392**	**14,700**	**14,700**
Net Cost	**2,498**	**(2,652)**	**1,250**	**1,250**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Winton Cemetery

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	201,609	204,937	193,650	193,650
Revenue From Use of Money and Property	3,214	2,025	2,000	2,000
Aid From Other Governmental Activities	3,153	3,082	2,600	2,600
Charges for Current Services	188,342	172,695	210,125	210,125
Other Revenue	1,184	1,184	1,100	1,100
Total Revenue	**397,502**	**383,923**	**409,475**	**409,475**
Salaries & Employee Benefits	290,852	286,287	310,000	310,000
Services & Supplies	113,524	114,636	190,000	190,000
Other Charges	0	(270)	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	115,583	22,217	40,000	40,000
Equipment	2,326	0	50,427	50,427
Total Capital Assets	117,909	22,217	90,427	90,427
Appropriation For Contingencies	0	0	10,000	10,000
Total Expenditures/ Appropriations	**522,285**	**422,870**	**600,427**	**600,427**
Net Cost	**(124,783)**	**(38,947)**	**(190,952)**	**(190,952)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Gustine Drainage

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	75	100	75	75
Revenue From Use of Money and Property	8,665	7,821	6,600	6,600
Aid From Other Governmental Activities	-	-	-	-
Charges for Current Services	130,680	143,000	136,500	136,500
Other Revenue	-	-	-	-
Total Revenue	**139,420**	**150,921**	**143,175**	**143,175**
Salaries & Employee Benefits	31,649	19,228	23,600	23,600
Services & Supplies	100,824	136,538	153,200	153,200
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	20,000	20,000
Total Expenditures/ Appropriations	**132,473**	**155,766**	**196,800**	**196,800**
Net Cost	**6,947**	**(4,845)**	**(53,625)**	**(53,625)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Lower San Joaquin Levee

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	-	-	-	-
Revenue From Use of Money and Property	6,611	6,979	5,500	5,500
Aid From Other Governmental Activities	-	-	-	-
Charges for Current Services	873,536	1,068,313	1,067,348	1,067,348
Other Revenue	(60,000)	20,000	-	-
Total Revenue	**820,147**	**1,095,292**	**1,072,848**	**1,072,848**
Salaries & Employee Benefits	560,208	641,638	598,506	598,506
Services & Supplies	279,775	338,785	294,253	294,253
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	22,769	3,227	58,000	58,000
Total Capital Assets	22,769	3,227	58,000	58,000
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**862,752**	**983,650**	**950,759**	**950,759**
Net Cost	**(42,605)**	**111,642**	**122,089**	**122,089**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Le Grand Community Service

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	12,772	11,658	7,900	7,900
Revenue From Use of Money and Property	5,404	5,279	6,000	6,000
Aid From Other Governmental Activities	194	171	-	-
Charges for Current Services	-	-	-	-
Other Revenue	550,426	548,209	540,600	540,600
Total Revenue	**568,796**	**565,317**	**554,500**	**554,500**
Salaries & Employee Benefits	206,622	196,475	207,010	207,010
Services & Supplies	221,812	222,082	229,597	229,597
Other Charges	59,754	58,709	57,862	57,862
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	23,000	28,000	29,000	29,000
Buildings and Improvements	0	0	0	0
Equipment	11,987	11,065	11,065	11,065
Total Capital Assets	34,987	39,065	40,065	40,065
Appropriation For Contingencies	0	0	20,145	20,145
Total Expenditures/ Appropriations	**523,175**	**516,331**	**554,679**	**554,679**
Net Cost	**45,621**	**48,986**	**(179)**	**(179)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Merquin County Water

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	81,251	79,642	75,200	75,200
Revenue From Use of Money and Property	7,283	6,537	6,000	6,000
Aid From Other Governmental Activities	1,260	1,208	1,000	1,000
Charges for Current Services	68,471	100,387	80,000	80,000
Other Revenue	478,158	478,050	450,877	450,877
Total Revenue	**636,423**	**665,824**	**613,077**	**613,077**
Salaries & Employee Benefits	168,176	161,657	169,500	169,500
Services & Supplies	312,250	555,896	423,577	423,577
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	20,000	20,000
Total Expenditures/ Appropriations	**480,426**	**717,553**	**613,077**	**613,077**
Net Cost	**155,997**	**(51,729)**	**0**	**0**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Mosquito Abatement

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	1,587,623	1,624,067	1,771,464	1,771,464
Revenue From Use of Money and Property	12,369	9,692	10,000	10,000
Aid From Other Governmental Activities	238,657	160,816	118,000	118,000
Charges for Current Services	613,809	630,525	630,000	630,000
Other Revenue	9	5,236	5,100	5,100
Total Revenue	**2,452,467**	**2,430,336**	**2,534,564**	**2,534,564**
Salaries & Employee Benefits	1,174,225	1,215,117	1,260,462	1,260,462
Services & Supplies	1,205,048	1,277,393	1,086,280	1,086,280
Other Charges	164,300	45,914	31,500	31,500
Intrafund & Interfund Transfers	0	150,000	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	11,722	360	5,000	5,000
Equipment	42,066	41,171	44,500	44,500
Total Capital Assets	53,788	41,531	49,500	49,500
Appropriation For Contingencies	0	3,789	50,000	50,000
Total Expenditures/ Appropriations	**2,597,361**	**2,733,744**	**2,477,742**	**2,477,742**
Net Cost	**(144,894)**	**(303,408)**	**56,822**	**56,822**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Snelling Community Service

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	21,208	20,740	23,750	23,750
Revenue From Use of Money and Property	1,886	2,026	2,810	2,810
Aid From Other Governmental Activities	327	312	300	300
Charges for Current Services	66,710	70,920	72,290	72,290
Other Revenue	-	746	150	150
Total Revenue	**90,131**	**94,744**	**99,300**	**99,300**
Salaries & Employee Benefits	34,507	37,213	38,500	38,500
Services & Supplies	71,003	48,727	60,800	60,800
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	10,000	10,000
Total Expenditures/ Appropriations	**105,510**	**85,940**	**109,300**	**109,300**
Net Cost	**(15,379)**	**8,804**	**(10,000)**	**(10,000)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

Merced Co. Assoc. of Governments

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	3	3	4	5
Merced Co Assn of Governments	4,477,639	4,477,639	2,893,354	2,893,354
Total Revenue	**4,477,639**	**4,477,639**	**2,893,354**	**2,893,354**
Salaries & Employee Benefits	1,996,651	1,867,258	2,087,949	2,087,949
Services & Supplies	1,798,100	909,673	799,405	799,405
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	19,548	32,133	0	0
Total Capital Assets	19,548	32,133	0	0
Appropriation For Contingencies	0	0	6,000	6,000
Total Expenditures/ Appropriations	**3,814,299**	**2,809,064**	**2,893,354**	**2,893,354**
Net Cost	**663,340**	**1,668,575**	**0**	**0**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2011-12	District Budget Form Schedule 15 Final

East Merced Resource Conservation

Detail by Revenue Category and Expenditure Object	2009-10 Actual	2010-11 Actual	2011-12 Recommended Budget	2011-12 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	6,527	7,275	7,070	7,070
Revenue From Use of Money and Property	176	139	100	100
Aid From Other Governmental Activities	33,307	40,637	36,750	36,750
Charges for Current Services	-	-	-	-
Other Revenue	100	-	200	200
Total Revenue	**40,110**	**48,051**	**44,120**	**44,120**
Salaries & Employee Benefits	-	-	-	-
Services & Supplies	52,297	43,122	41,720	41,720
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**52,297**	**43,122**	**41,720**	**41,720**
Net Cost	**(12,187)**	**4,929**	**2,400**	**2,400**

STAFFING OVERVIEW

POSITION SUMMARY REPORT
BY FUNCTION AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

		Approved 2007/08	Approved 2008/09	Approved 2009/10	Approved 2010/11	Approved 2011/12
General Function						
10000	Board of Supervisors	11.45	13.45	14.45	14.45	11.50
10100	County Executive Office	14.00	14.00	12.00	11.00	9.00
11000	Auditor-Controller	25.48	26.48	22.48	23.48	22.48
11100	Revenue & Reimbursement	21.00	21.00	20.00	20.00	16.00
11200	Assessor	39.10	39.10	34.60	31.60	27.50
11300	Tax Collector	7.60	7.60	7.60	6.60	6.60
11400	Treasurer	6.00	6.00	5.00	5.00	5.00
11500	Adminstrative Services/Support Services	25.00	25.00	25.00	24.00	22.00
12500	County Counsel	13.00	13.00	13.00	13.00	13.00
13000	Human Resources	13.50	13.50	11.50	12.50	9.50
13100	Employee Development	2.00	1.00	0.00	0.00	0.00
14000	Registrar of Voters	5.30	6.30	5.30	5.30	6.30
14200	Elections	3.13	3.13	3.13	4.13	3.13
16000	DPW-Building Services Division	14.00	14.00	14.00	14.00	14.00
17100	District Projects	2.00	0.00	0.00	0.00	0.00
18100	Merced County Spring Fair	9.42	9.42	7.42	7.42	7.42
18200	Business Economic Development	9.00	10.00	9.00	9.00	8.00
19000	Risk Management	7.40	7.40	6.40	6.40	5.00
19200	Retirement	7.75	7.75	7.75	0.00	0.00
19900	DPW-Administration	18.61	18.61	15.61	11.61	13.00
	Total	***254.74***	***256.74***	***234.24***	***219.49***	***199.43***
Public Protection Function						
20100	Child Support Services Agency	116.00	115.00	100.00	99.00	87.00
20400	District Attorney	86.00	87.00	83.00	82.00	72.00
20600	Public Defender	26.50	26.50	23.50	22.50	19.75
21200	Indigent Defense	1.00	1.00	1.00	1.00	1.00
22000	Sheriff Court Security	25.40	25.00	25.00	0.00	0.00
22100	Sheriff	167.00	167.00	162.00	180.00	174.00
23000	Sheriff-Corrections	130.00	129.00	128.00	127.00	95.00
23100	Sheriff-Inmate Welfare	8.50	8.50	8.50	8.50	8.50
23300	Juvenile Hall	80.43	80.43	77.43	78.43	69.43
23400	Probation	88.01	89.01	83.01	82.01	70.01
25000	Fire	24.77	24.52	7.20	7.20	7.20
25100	Emergency Services	1.00	1.00	1.00	1.00	1.00
27000	Agricultural Commissioner	36.29	37.66	34.66	33.66	32.66
27100	Special Pest Control	0.75	0.75	0.00	0.00	0.00
27200	Sealer of Weights and Measures	6.00	6.00	5.00	5.00	5.00
27300	DPW-Building Division	15.00	13.00	11.00	8.00	7.00
27400	DPW - Professional Services Division	23.15	23.15	21.15	13.15	0.00
28000	Recorder	15.00	15.00	12.00	11.00	8.00
28100	Coroner	8.00	8.00	8.00	8.00	7.00
28500	Development Services	27.50	26.50	24.50	22.50	17.50
28700	Agricultural Commissioner - Animal Control	20.88	20.88	20.88	20.88	17.00
29400	County Clerk	2.50	2.50	1.50	1.50	1.50
	Total	***909.68***	***907.40***	***838.33***	***812.33***	***700.55***
Public Ways and Facilities Function						
30000	DPW-Road Division	61.01	61.01	59.01	57.01	65.01
	Total	***61.01***	***61.01***	***59.01***	***57.01***	***65.01***
Health & Sanitation Function						
40000	Health	152.38	152.38	110.38	112.38	112.38
40600	First 5 Merced County	11.50	11.00	7.50	7.50	7.50
41500	Mental Health	187.20	210.00	164.00	176.00	201.00
49500	Medical Assistance Program	22.00	18.00	11.00	10.00	10.00
	Total	***373.08***	***391.38***	***292.88***	***305.88***	***330.88***
Public Assistance Function						
50000	Human Services Agency	622.50	622.37	515.37	565.37	561.50
50500	IHSS Public Authority	4.00	4.00	2.00	2.00	2.00
55000	Department of Workforce Investment	74.00	73.00	54.00	37.85	35.85
59000	Area Agency on Aging	13.13	13.21	7.50	9.00	7.88
	Total	***713.63***	***712.58***	***578.87***	***614.22***	***607.23***
Education Function						
60000	Library	35.73	36.73	35.73	33.73	32.80
61000	Cooperative Extension	5.00	4.00	3.00	3.00	3.00
	Total	***40.73***	***40.73***	***38.73***	***36.73***	***35.80***
Recreation and Cultural Services						
70000	DPW-Recreation Division	4.18	4.18	4.18	4.18	2.00
70200	DPW-Parks Division	28.82	28.82	26.82	25.82	26.82
	Total	***33.00***	***33.00***	***31.00***	***30.00***	***28.82***

POSITION SUMMARY REPORT
BY FUNCTION AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

		Approved 2007/08	Approved 2008/09	Approved 2009/10	Approved 2010/11	Approved 2011/12
Internal Service Funds						
75500	Fleet	7.00	7.00	7.00	7.00	7.00
75600	Administrative Services	47.22	47.22	44.22	46.22	44.22
	Total	***54.22***	***54.22***	***51.22***	***53.22***	***51.22***
Enterprise Funds						
75100	Solid Waste	57.25	56.50	43.00	43.00	0.00
75200	Castle Airport Aviation and Development Center	14.00	14.00	14.00	14.00	14.00
75300	Countywide Transit	6.50	6.50	6.50	0.00	0.00
	Total	***77.75***	***77.00***	***63.50***	***57.00***	***14.00***
	GRAND TOTAL	***2,517.84***	***2,534.06***	***2,187.78***	***2,185.88***	***2,032.94***

BUDGET GLOSSARY

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

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

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

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.

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.
General Fund	One of five governmental fund types that serves as the general operating fund of Merced County. It is the major fund in most governmental units, and accounts for all activities not accounted for in other funds. Most tax-funded functions are accounted for in the general fund. This fund accounts for all financial transactions of the County that are not accounted for in other specialized funds.
Governmental Fund Type	Funds used to account for general government activities. Funds generally used to account for tax-supported activities. Most of their financial resources are budgeted and appropriated annually for specific general government uses by the legislative body. Governmental funds include: the general fund, special revenue funds, capital projects funds, and debt service funds.
Interfund Transfer	A transfer of money between two different funds.

TERM	DEFINITION
Internal Service Fund	This fund accounts for the financing of goods and services provided by one department or agency to another department for agency of the County or to other government, on a cost reimbursement basis. The County uses separate internal service funds to account for it's fleet service management and information systems operations. Also, the internal service fund is used to account for the County's self-insurance and other insurance activities.
Intrafund Transfer	A transfer of money between departments in the same fund.
Mandate	A service program that must be provided by the County as required by County ordinance, State or Federal law.
Net County Cost	The difference, for General Fund budgets, between budgeted appropriations and departmental revenue.
Operating Budget	The portion of a budget that deals with recurring expenditures such as salaries, services and supplies.
Proposed Budget	A Proposed Budget recommended by the County Executive Officer to the Board of Supervisors based on department requests.
Proprietary Fund Type	One of the major fund classifications of governmental accounting. Propriety funds are often referred to as income determination or commercial type funds that include the enterprise funds and internal service funds.
Special Revenue Fund	One of five governmental fund types used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

INDEX

INDEX

	Page
08-09 EMSA SB2132 HSA Funds	76
08-09 EMSA SB2132 PSA	77
08-09 SCEAP Non – County Hospitals	74
08-09 SCEAP Physician Services	75
Administrative Services - Support Services	10
Advertising	28
Affordable Housing Program	60
Agricultural Commissioner	53
Agricultural Commissioner - Animal Control	65
Aid to Indigents	82
Airport Land Use Commission	68
All Funds Summary	A-1
Area Agency on Aging	93
ARRA - Youth Special	89
ARRA – Adult Special	90
ARRA – Dislocated Worker Special	91
Assessor	7
Assistance to the Needy	81
Auditor - Controller	5
Board of Equalization	4
Board of Supervisors	1
Budget Glossary	283
Budget Summary	v
Capital Improvement Program	19
Capital Project – Animal Control Facility	27
Capital Project - Correctional Facility	21
Capital Project – Emergency Operations Center	26
Capital Project - Fire Facilities	24
Capital Project - Justice Facility	23
Capital Project - Long Term Facilities	25
Capital Project - Mental Health Facility	22
Capital Projects – Courts Building Restoration	18
Castle Airport Development Center	111
Castle Water and Sewer	113
Child Support Services Agency	37
Commerce, Aviation and Economic Development	30
Contingencies - General Fund	105
Cooperative Extension	95
Coroner	59
County Clerk	69
County Counsel	11
County Court Operations	36
County Executive Office	2
County Service Area	114
Countywide Transit	112

INDEX

	Page
Debt Service - Dairy Loan Program	103
Debt Service - Energy Retrofit	100
Debt Service - Justice Facility	102
Debt Service - Juvenile Hall	99
Debt Service - Pension Obligation Bond	104
Department of Administrative Services	107
Department of Labor - Employment & Training	87
Department of Workforce Investment	83
Department of Workforce Investment – CCWC Green Jobs	92
Department of Workforce Investment – DOL Training	88
Department of Workforce Investment - WIA Adults	85
Department of Workforce Investment - WIA Dislocated Workers	86
Department of Workforce Investment - WIA Youth	84
Detail of Additional Financing Sources by Fund and Account	A-6
Detail of Financing Uses By Function, Activity and Budget Unit	A-19
Directory of County Officials	xix
District Attorney	29
District Map	xxii
District Projects	20
DPW - Building Division	56
DPW - Building Services Division	16
DPW - Creek Projects Division	52
DPW - Parks Division	98
DPW - Professional Services Division	57
DPW - Public Works Administration	35
DPW - Recreation Division	96
DPW - Road Division	70
DPW - Special Recreation Division	97
Eastside Fish & Game Association	61
Elections	15
Emergency Services	51
Employee Development	13
Fire	50
First 5 Merced County	72
Fleet Management Service	106
Fund Balance – Governmental Funds	A-3
Governmental Funds Summary	A-2
Grand Jury	38
Health	71
Human Resources	12
Human Services Agency	79
IHSS Public Authority	80

INDEX

	Page
Index	289
Indigent Defense	42
Insurance Pool	108
Interest on TRANS and Other Notes	101
Justice Automation System	41
Juvenile Hall	47
Library	94
Local Agency Formation Commission	64
Local Resources	vi
Los Banos Sportsmen's Association	62
Medical Assistance Program	78
Medical Facility Lease Operations	109
Mental Health	73
Merced County Association of Governments	67
Merced County Redevelopment Agency	31
Merced County Spring Fair	29
Operating Transfers	34
Organizational Chart	xx
Overview	v
Planning and Community Development	63
Position Summary Report	281
Predatory Animal Control	66
Probation	48
Profile	xxi
Proposed Budget by Delivery Services	xii
Public Defender	40
Recorder	58
Registrar of Voters	14
Reserves/ Designations - by Governmental Funds	A-4
Retirement Association	33
Revenue & Reimbursement	6
Risk Management	32
Sealer of Weights & Measures	55
Sheriff	44
Sheriff - Corrections	45
Sheriff - Court Security	43
Sheriff Inmate Welfare	46
Solid Waste	110
Special Auditing	3
Special Pest Control	54
Staffing Assumptions	vii

INDEX

	Page
State Institutions	49
Summary of Additional Financing by Source and Fund	A-5
Summary of County Financing Uses by Function and Fund	A-18
Tax Collector	8
Taxes, Benefits and Assessments	17
Treasurer	9