PROPOSED BUDGET

FISCAL YEAR

JULY 2012 - JUNE 2013

Published by

BOARD OF SUPERVISORS

Recommended by JAMES L. BROWN, County Executive Officer

Schedules compiled by LISA CARDELLA - PRESTO, Auditor-Controller

BOARD OF SUPERVISORS

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John Pedrozo

District 2 Supervisor
Hubert "Hub" Walsh Jr.
Chairperson

District 3 Supervisor
Linn Davis

District 4 Supervisor
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VISION

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

MISSION

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

VALUES: Teamwork – Leadership – Integrity – Quality - Accountability

MERCED COUNTY

COUNTY EXECUTIVE OFFICE

James L. Brown
County Executive Officer

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Equal Opportunity Employer

June 26, 2012

Honorable Board of Supervisors
2222 "M" Street
Merced, CA 95348

Board of Supervisors:

In accordance with Merced County Ordinance 1679, the County Executive Office respectfully submits the FY 12/13 Proposed Budget for your review and consideration. Department heads and their staff are to be commended for their cooperation and effort throughout the development of this Proposed Budget.

The Proposed Budget reflects the many challenges and uncertainties facing government as a result of the economy, State's realignment of services, elimination of redevelopment agencies, and the outcome of the State budget. State government, counties, cities, and schools are all facing significant financial issues as we all continue to feel the negative effects of the "Great Recession". Locally, Merced County property tax revenues are over $20 million dollars less than four years ago. Your Board has been fiscally prudent and taken positive steps towards addressing the structural deficit. Although staff is cautiously optimistic that assessed values may have finally reached the bottom and are stabilizing, any recovery or significant growth in revenues will be slow and take many years. As a result, the year end fund balance has become more important in planning and determining the local resources available each fiscal year. Bringing expenses more in line with revenues is critical to prevent the fund balance from continuing to decline.

Statewide counties are struggling to address the realignment and transition of state programs and responsibilities to counties. With FY 12/13 being the first full year of implementation for AB 109, counties statewide are reevaluating programs and services related to this new responsibility. Although the realignment includes some new revenues, the overall financial structure will not provide sufficient resources to only focus on commitment and detention. As the cost of services continues to grow with the increasing number of offenders, counties will be required to focus on the full range of services, including probation, mental health and human services, in order to be programmatically and fiscally successful. Part of that struggle planning for next fiscal year is that the AB 109 allocation structure is still an uncertain component of the State Budget.

In addition, the State Supreme Court decision in December 2011 regarding the elimination of redevelopment agencies (RDA) has created statewide uncertainties to the disposition of RDA assets and liabilities. Although Merced County's RDA is relatively new with little tax increment, the elimination of all RDAs will impact the countywide apportionment of property taxes, as well as the pass through payment from the City of Merced RDA to the Library. Until clarifying statutes or court decisions are provided, the ultimate impact on the apportionment of property taxes is unknown.

The Proposed Budget is based upon current laws in effect, and does not consider proposals included in the Federal or Governor's May Revise Budget, such as further restructuring/realignment proposals or an annual charge to counties of $24,000 per juvenile offender in state custody. A significant component of the Governor's May Revise addressing the State's $15.7 billion deficit relies on voter's approving his November statewide ballot initiative which would raise revenues of $8.5 billion for FY 12/13. If the ballot measure is unsuccessful, the Governor proposes $6.1 billion in trigger reductions. At this point, the State budget negotiations can be expected to be fluid and most likely detrimental to local government.

The FY 12/13 Proposed Budget is $426.9 million, down $9.5 million from last year's Final Budget of $436.4 million. Of the $426.9 million, $341.5 million is programmatic funding and $85.4 million funded from local discretionary resources (net county cost). With local revenues currently projected at $64.6 million and a fund balance projected at $17.0 million for a total of $81.6 million, the Proposed Budget includes approximately $3.8 million in one-time adjustments/revenues to balance.

The Proposed Budget is a temporary operating plan, until the uncertainty surrounding a number of economic and state impacts are solidified. These uncertainties delayed specifically identifying a clear and succinct spending plan in the Proposed Budget at this time. As was noted earlier, key elements of the budget and final spending plan will hinge on the fund balance or cash carry over, as well as the outcome of the State Budget.

Although decisions will be challenging and difficult, staff will continue working with all departments to further identify recommendations to minimize the use of one-time adjustments/revenue and address any state impacts for your consideration at Final Budget.

Sincerely,

James L. Brown
County Executive Officer

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BUDGET OVERVIEW

Merced County Budget Overview

The annual budget is prepared, reviewed, and approved in accordance with The Budget Act (California Government Code Sections 29000 through 30200). Over the past few years, Merced County's fiscal situation has been a challenge of trying to provide a consistent level of service with declining resources. During this period, the Board of Supervisors maintained local public safety as a priority.

In the Final FY 2011/12 budget, revenue from property taxes, decreased sales taxes related to economic troubles and the State's budget cuts and realignment responsibilities impacted the County's financial capabilities. In FY 2011/12 a voluntary retirement program coupled with as holding positions vacant, adhering to a modified hiring freeze, and decreased expenditures have helped narrow the gap between expenditures and revenues helping to reduce the erosion of fund balance. For Fiscal Year 2012/13 departments have been asked submit budget plans for review that reduce net county cost from the prior year and to work with the CEO's office to identify the programmatic impact of bringing appropriations in line with the funds available to maintain countywide services.

Budget Summary

Fund Summary

The total FY 2012/13 Proposed Budget is $426.9 million, down $9.4 million from the FY 2011/12 Final Budget of $436.3 million. The $341.5 million, or 80%, of the $426.9 million is funded from dedicated revenue sources not available for discretionary purposes. The remaining $85.4 million, or 20.0%, requires funding from local discretionary revenue. The FY 2012/13 General Purpose Revenue (GPR) requirements of $85.4 million are down $0.9 million from $86.3 million in the FY 2011/12 Final Budget. With GPR Requirements at $85.4 million and Local Resources projected at $85.4 million, the FY 2012/13 Proposed Budget is balanced.

	FY 2011/12 Final		**FY 2012/13 Proposed**	
	Financing Requirements	Financing Requirements	Financing Requirements	GPR* Requirements
General Fund	$342,592,351	$86,018,452	$340,084,150	$85,077,650
Road Fund	$23,498,442	$0	$27,890,976	$0
Fire Fund	$14,807,439	$0	$13,254,191	$0
Enterprise Funds	$6,467,716	$0	$2,490,880	$0
Other Funds	$49,008,722	$350,000	$43,224,627	$350,000
Total Requirements	***$436,374,670***	***$86,368,452***	***$426,944,824***	***$85,427,650***
Local Resources		$86,368,452*		$85,427,650*
Budget Shortfall		***$0***		***$0***

* The 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 2012/13 Total Local Resources are projected at $85.4 million with General Purpose Revenue at $64.6 million and Estimated General Fund Balance Available, after adjustments to encumbrances at $20.8 million. The FY 2012/13 GPR estimate of $64.6 million is up $2.2 million from the Approved FY 2011/12 estimate of $62.4 million. The following table provides a comparison of the Estimated Local Resources:

Estimated Local Resources

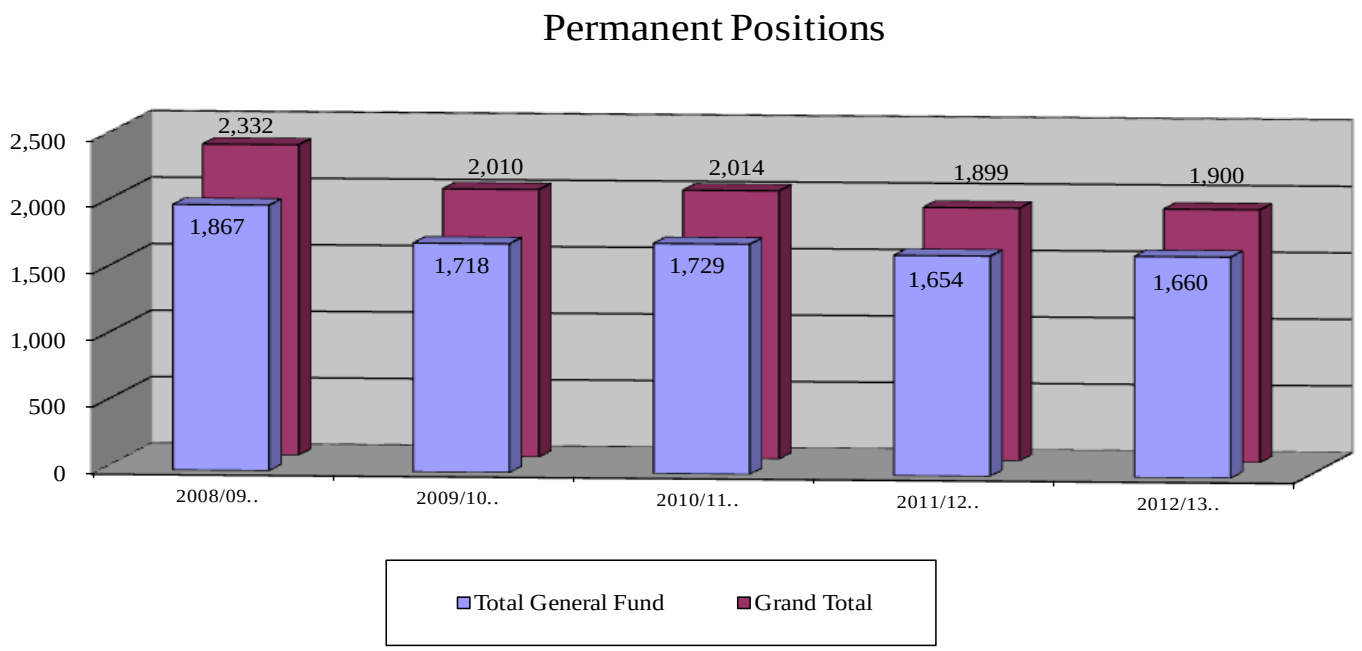
	FY 2011/12 Approved	FY 2012/13 Proposed	$ Change	% Change
Property Tax	$27,079,468*	$28,147,741*	$1,068,273	3.8%
Property Tax Swap for MVIL	$21,786,860*	$22,414,354*	$627,494	2.8%
Property Tax Swap for Sales Tax	$1,226,000*	$1,507,980*	$281,980	18.7%
Sales Tax	$4,378,081	$4,502,677	$124,596	2.8%
Fines, Forfeitures, Penalties, License, & Permits	$3,102,500	$3,134,939	$32,439	1.0%
Interest	$901,043	$873,245	($27,798)	(3.2%)
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	$341,764	($18,236)	(5.3%)
Williamson Act - Open Space Subvention	$0	$492,108	$492,108	100%
State & Federal	$85,000	$85,000	$0	0%
Other Charges	$1,914,419	$1,379,563	($534,856)	(38.8%)
Other Taxes	$868,115	$1,030,194	$162,079	15.7%
General Purpose Revenue	***$62,461,486***	***$64,669,565***	***$2,208,079***	***3.4%***
Estimated General Fund Balance Available	$23,906,966	$20,758,085	($3,148,881)	(15.2%)
Total Local Resources Available	***$86,368,452***	***$85,427,650***	***(940,802)***	***(1.1%)***

The FY 2012/13 Local Resources table reflects an increase in Property Tax, Property Tax Swap for MVIL, and Property Tax Swap for Sales Tax. These increases are projected estimates to be received based on slight increases in property values. Williamson Act – Open Space Subvention is budgeted based on current projections. Other Taxes is increased based on projected estimates for the Motel and Transfer Taxes.

Other Charges is decreased based on a reduction in the Cost Allocation charges.

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 2012/13 consist of 1,900 positions. This is an increase of one (1) position overall, an increase of six (6) general fund positions as compared to FY 2011/12. The table presented below by service delivery represents approved positions for FY 2011/12 and recommended for FY 2012/13 respectively.

	Approved FY 2011/12	Recommended FY 2012/13
General Fund:		
Health and Human Services *	889	899
Justice System	77	81
Public Safety	382	381
Municipal Countywide	131	128
Administrative Support	175	171
Total General Fund	***1,654***	***1,660***
Other Funds:		
Other Funds	182	179
Enterprise Fund	13	13
ISF Fund	50	48
All Funds Total	***1,899***	***1,900***

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

The changes from Fiscal Year 2011/12 to Fiscal Year 2012/13 are primarily to increases in revenue from State programmatic changes such as Realignment and AB109 in impacted programs within the General Fund.

Merced County Table of Personnel Adjustments

	Approved FY 2011/12 Positions	Prior/Other Period Added	Mid-year Added (Deleted)	Requested Added (Deleted)	Recommended Added (Deleted)	Proposed FY 2012/13 Positions
General Fund						
Health & Human Services						
Health	110					110
Mental Health	181	8		3		192
Human Services Agency	558	-1				557
Department of Workforce Investment	35					35
Area Agency on Aging	3					3
Health & Human Services budget units with no change	2					2
Subtotal	889	7	0	3	0	899
Justice System						
Probation	76	4				80
Sheriff – Court Security	0					0
Justice System budget units with no change	1					1
Subtotal	77	4	0	0	0	81
Public Safety						
District Attorney	69	-1		-1		67
Public Defender	16					16
Sheriff Operations	139	5		-4		140
Sheriff Corrections	94					94
Juvenile Hall	64					64
Subtotal	382	4	0	-5	0	381
Municipal Countywide						
Ag Commissioner	27			-2		25
Cooperative Extension	3					3
Commerce, Aviation, & Economic Development	8					8
Development Services	15			-1		14
Ag Commissioner - Animal Control	16					16
Library	23					23
Recorder	8					8
Coroner	5					5
DPW-Professional Services Division	0					0
DPW-Parks	12					12
Municipal Countywide budget units with no change	14					14
Subtotal	131	0	0	-3	0	128
Administrative Support						
Board of Supervisors	9					9
County Executive Office	9					9
Auditor-Controller	22					22
Administrative Services - Supportive Services	22			-2		20
Assessor	27					27
Revenue & Reimbursement	15					15
Human Resources	9			-1		8
Tax Collector	5			-1		4
Registrar of Voters	6					6
Risk Management	5					5
DPW-Administration	13			-1		12
Treasurer	5			1		6
Administrative Support budget units with no change	28					28
Subtotal	175	0	0	-4	0	171
General Fund Total	***1,654***	***15***	***0***	***-9***	***0***	***1,660***

	Approved FY 2011/12 Positions	Prior/Other Period Added	Mid-year Added (Deleted)	Requested Added (Deleted)	Recommended Added (Deleted)	Proposed FY 2012/13 Positions
Other Funds						
Spring Fair	3					3
Child Support	87			-2		85
DPW-Road Division	64			1		65
Sheriff - Inmate Welfare	4	-2				2
Medical Assistance Program	10					10
Other Funds budget units with no change	14					14
Other Funds Total	***182***	***-2***	***0***	***-1***	***0***	***179***
Enterprise Fund						
Solid Waste	0					0
Castle Airport Development Center	13					13
Countywide Transit	0					0
Enterprise Fund Total	***13***	***0***	***0***	***0***	***0***	***13***
Internal Service Fund Total						
Administrative Services	43			-1		42
Fleet Management Services	7			-1		6
Internal Service Fund Total	***50***	***0***	***0***	***-2***	***0***	***48***
Grand Total	**1,899**	***13***	***0***	***-12***	***0***	**1,900**

Additional Staffing Information

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

Revenue/Grant Supported Positions

Board policy states that positions originally funded with revenue and/or grant revenue should be deleted once the revenue or grant funding and/or restrictions of the grant ends. 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
- One (1) Correctional Officer I/II is funded by the Inmate Welfare Fund for the Work Furlough Program (Position 123)
- Six (6) Deputy Sheriff/Coroner I/II (School Resource Officers) are funded by the Rural Law Enforcement Funds, Merced College, Court Security Contract, and Local School Contracts and a portion of general fund
- One (1) Sheriff Senior Sergeant/Sheriff Sergeant (Position #131) and two (2) Deputy Sheriff/Coroner I/II (Position #128, 130) 100% supported by California Multi-jurisdictional Methamphetamine Enforcement Team (CALMMET)
- Five (5) Community Oriented Policing Services (COPS) (Position #170, 171, 172, 173, 174).
- One (1) Recorder Clerk I/II/III was added that is funded by revenue.
- One (1) Risk Analyst I/II/III (Position 9) is 100% revenue supported for focused effort in evaluating safety and risk issues

Revenue/Grant Supported Positions (Continued)

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

STAFFING OVERVIEW

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

		Approved 2008/09	Approved 2009/10	Approved 2010/11	Approved 2011/12	Proposed 2012/13
General Fund						
10000	Board of Supervisors	12	13	13	9	9
10100	County Executive Office	14	12	11	9	9
11000	Auditor-Controller	26	22	23	22	22
11100	Revenue & Reimbursement	20	19	19	15	15
11200	Assessor	39	34	31	27	27
11300	Tax Collector	6	6	5	5	4
11400	Treasurer	6	5	5	5	6
11500	Administrative Services - Support Services	25	25	24	22	20
12500	County Counsel	13	13	13	13	13
13000	Human Resources	13	11	12	9	8
13100	Employee Development	1	0	0	0	0
14000	Registrar of Voters	6	5	5	6	6
14200	Elections	0	0	1	0	0
16000	DPW-Building Services Division	14	14	14	14	14
18200	Commerce Aviation & Economic Development	10	9	9	8	8
19000	Risk Management	7	6	6	5	5
19200	Retirement	7	7	0	0	0
19900	DPW-Administration	18	15	11	13	12
20400	District Attorney	84	81	79	69	67
20600	Public Defender	24	22	21	16	16
21200	Indigent Defense	1	1	1	1	1
22000	Sheriff - Court Security	19	19	0	0	0
22100	Sheriff*	131	126	143	139	140
23000	Sheriff-Corrections	114	113	112	94	94
23300	Juvenile Hall	75	72	73	64	64
23400	Probation	88	82	81	76	80
27000	Agricultural Commissioner	32	29	28	27	25
27200	Sealer of Weights and Measures	6	5	5	5	5
27300	DPW-Building Division	12	10	7	7	7
27400	DPW - Professional Services Division	22	20	12	0	0
28000	Recorder	14	11	10	8	8
28100	Coroner	6	6	6	5	5
28500	Development Services	24	22	18	15	14
28700	Agricultural Commissioner - Animal Control	19	19	19	16	16
29400	County Clerk	2	1	1	1	1
40000	Health	150	108	110	110	110
41500	Mental Health	192	144	156	181	192
50000	Human Services Agency	616	509	559	558	557
50500	IHSS Public Authority	4	2	2	2	2
55000	Department of Workforce Investment	69	50	37	35	35
59000	Area Agency on Aging	4	4	4	3	3
60000	Library	26	26	24	23	23
61000	Cooperative Extension	4	3	3	3	3
70000	DPW-Recreation Division	2	2	2	2	2
70200	DPW-Parks Division	17	15	14	12	12
	Total General Fund	***1,994***	***1,718***	***1,729***	***1,654***	***1,660***

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

		Approved 2008/09	Approved 2009/10	Approved 2010/11	Approved 2011/12	Proposed 2012/13
Other Funds						
18100	Merced County Spring Fair	5	3	3	3	3
20100	Child Support Services Agency	112	98	97	87	85
23100	Sheriff-Inmate Welfare	4	4	4	4	2
25000	Fire	6	6	6	6	6
25100	Emergency Services	1	1	1	1	1
30000	DPW-Road Division	60	58	56	64	65
40600	First 5 Merced County	11	7	7	7	7
49500	Medical Assistance Program	17	10	10	10	10
		216	***187***	***184***	***182***	***179***
Internal Service Funds						
75500	Fleet Management Services	7	7	7	7	6
75600	Administrative Services	46	43	45	43	42
	Total	***53***	***50***	***52***	***50***	***48***
Enterprise Funds						
75100	Solid Waste	50	36	36	0	0
75200	Castle Airport Development Center	13	13	13	13	13
75300	Countywide Transit	6	6	0	0	0
	Total	***69***	***55***	***49***	***13***	***13***
		338	292	285	245	240
	Grand Total	***2,332***	***2,010***	***2,014***	***1,899***	***1,900***

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

BUDGET BY DELIVERY SERVICES

FY 2012/13 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 11/12 FINAL APPROP.	FY 11/12 FINAL DEPT REVENUE	FY 11/12 FINAL CW & FUND BAL FINANCING	FY 12/13 PROPOSED APPROP.	FY 12/13 PROPOSED DEPT REVENUE	FY 12/13 PROPOSED CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES							
	HEALTH & WELFARE TRUST FUND						
40000	HEALTH	$15,774,854	$14,731,784	($1,043,070)	$17,274,503	$16,246,110	($1,028,393)
41500	MENTAL HEALTH	$33,744,900	$34,379,428	$634,528	$35,947,961	$36,756,686	$808,725
50000	HUMAN SERVICES AGENCY	$72,603,873	$71,480,740	($1,123,133)	$72,137,069	$71,437,042	($700,027)
50500	IHSS PUBLIC AUTHORITY	$1,471,086	$1,201,234	($269,852)	$1,535,322	$1,254,352	($280,970)
51000	ASSISTANCE TO THE NEEDY	$69,979,298	$65,128,451	($4,850,847)	$68,209,975	$63,914,669	($4,295,306)
	GROUP TOTAL	**$193,574,011**	**$186,921,637**	**($6,652,374)**	**$195,104,830**	**$189,608,859**	**($5,495,971)**
	OTHER HEALTH/HUMAN SERVICES						
53000	AID TO INDIGENTS	$277,170	$160,000	($117,170)	$277,064	$160,300	($116,764)
55000	DEPARTMENT OF WORKFORCE INVESTMENT	$5,063,371	$5,063,371	$0	$4,742,566	$4,742,566	$0
59000	AREA AGENCY ON AGING	$1,540,269	$1,145,218	($395,051)	$1,371,637	$1,137,204	($234,433)
	SB 855 REVENUE TRANSFER						
	GROUP TOTAL	**$6,880,810**	**$6,368,589**	**($512,221)**	**$6,391,267**	**$6,040,070**	**($351,197)**
	HEALTH & HUMAN SERVICES TOTAL	**$200,454,821**	**$193,290,226**	**($7,164,595)**	**$201,496,097**	**$195,648,929**	**($5,847,168)**
JUSTICE SYSTEM							
	TRIAL COURT FUNDING						
20000	COUNTY COURT OPERATIONS	$1,900,000	$3,171,078	$1,271,078	$1,848,518	$3,179,478	$1,330,960
	GROUP TOTAL	**$1,900,000**	**$3,171,078**	**$1,271,078**	**$1,848,518**	**$3,179,478**	$1,330,960
	OTHER JUSTICE PROGRAMS						
20200	GRAND JURY	$25,000	$0	($25,000)	$25,000	$0	($25,000)
20900	JUSTICE AUTOMATION SYSTEM	$0	$0	$0	$0	$0	$0
21200	INDIGENT DEFENSE	$2,060,679	$10,700	($2,049,979)	$1,873,785	$10,100	($1,863,685)
22000	SHERIFF- COURT SECURITY						
23400	PROBATION	$10,603,286	$6,392,775	($4,210,511)	$13,245,996	$9,927,396	($3,318,600)
	GROUP TOTAL	**$12,688,965**	**$6,403,475**	**($6,285,490)**	**$15,144,781**	**$9,937,496**	**($5,207,285)**
	JUSTICE SYSTEM TOTAL	**$14,588,965**	**$9,574,553**	**($5,014,412)**	**$16,993,299**	**$13,116,974**	**($3,876,325)**

FY 2012/13 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 11/12 FINAL APPROP.	FY 11/12 FINAL DEPT REVENUE	FY 11/12 FINAL CW & FUND BAL FINANCING	FY 12/13 PROPOSED APPROP.	FY 12/13 PROPOSED DEPT REVENUE	FY 12/13 PROPOSED CW & FUND BAL FINANCING
LOCAL PUBLIC SAFETY FUND							
	CORRECTIONS & DETENTION						
23000	SHERIFF CORRECTIONS	$17,685,367	$6,689,063	($10,996,304)	$18,355,938	$5,587,324	($12,768,614)
23300	JUVENILE HALL	$9,559,238	$3,503,140	($6,056,098)	$10,327,266	$3,474,858	($6,852,408)
23700	STATE INSTITUTIONS	$50,000	$0	($50,000)	$50,000	$0	($50,000)
	GROUP TOTAL	**$27,294,605**	**$10,192,203**	**($17,102,402)**	**$28,733,204**	**$9,062,182**	**($19,671,022)**
	OTHER PUBLIC SAFETY PROGRAMS						
20400	DISTRICT ATTORNEY	$11,111,325	$3,994,577	($7,116,748)	$10,037,048	$3,455,960	($6,581,088)
20600	PUBLIC DEFENDER	$3,840,171	$708,309	($3,131,862)	$3,804,527	$748,498	($3,056,029)
22100	SHERIFF	$24,643,550	$11,816,103	($12,827,447)	$23,888,750	$10,422,697	($13,466,053)
	GROUP TOTAL	**$39,595,046**	**$16,518,989**	**($23,076,057)**	**$37,730,325**	**$14,627,155**	**($23,103,170)**
	PUBLIC SAFETY TOTAL	**$66,889,651**	**$26,711,192**	**($40,178,459)**	**$66,463,529**	**$23,689,337**	**($42,774,192)**
MUNICIPAL/COUNTYWIDE SERVICES							
	UNINCORPORATED AREA						
17100	DISTRICT PROJECTS	$180,000	$0	($180,000)	$200,000	$0	($200,000)
19700	OPERATING TRANSFERS	$350,000	$0	($350,000)	$350,000	$0	($350,000)
26000	DPW-CREEK PROJECTS DIVISION	$362,669	$0	($362,669)	$264,158	$0	($264,158)
27000	AGRICULTURAL COMMISSIONER	$3,163,893	$2,228,173	($935,720)	$3,098,913	$2,267,815	($831,098)
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	$1,169,958	$1,169,958	$0
28500	PLANNING AND COMMUNITY DEVELOPMENT	$2,571,618	$1,260,936	($1,310,682)	$2,511,744	$1,056,982	($1,454,762)
28700	AGRICULTURAL COMM-ANIMAL CONTROL	$1,699,798	$506,000	($1,193,798)	$1,745,584	$506,000	($1,239,584)
29000	AIRPORT LAND USE COMMISSION	$127,175	$100,000	($27,175)	$103,397	$100,000	($3,397)
70000	DPW-RECREATION DIVISION	$261,209	$8,500	($252,709)	$267,586	$8,500	($259,086)
70100	DPW-SPECIAL RECREATION DIVISION	$10,000	$10,000	$0	$0	$0	$0
70200	DPW-PARKS DIVISION	$1,747,990	$481,668	($1,266,322)	$1,769,020	$378,325	($1,390,695)
	UNINCORPORATED AREA TOTAL	**$11,730,465**	**$5,851,390**	**($5,879,075)**	**$11,620,360**	**$5,627,580**	**($5,992,780)**
	COUNTYWIDE						
18200	COMMERCE AVIATION & ECONOMIC DEVELOPMENT	$1,078,137	$406,874	($671,263)	$1,057,426	$449,987	($607,439)
27200	SEALER OF WEIGHTS & MEASURES	$553,971	$274,700	($279,271)	$721,661	$489,700	($231,961)
28000	RECORDER	$1,146,925	$868,050	($278,875)	$1,031,668	$847,450	($184,218)
28100	CORONER	$1,070,736	$30,000	($1,040,736)	$1,065,595	$30,000	($1,035,595)
28600	LOCAL AGENCY FORMATION COMMISSION	$70,400	$0	($70,400)	$61,600	$0	($61,600)
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)	$56,139	$0	($56,139)
60000	LIBRARY	$2,733,431	$1,387,961	($1,345,470)	$2,526,719	$221,200	($2,305,519)
61000	COOPERATIVE EXTENSION	$312,882	$15,000	($297,882)	$301,763	$15,000	($286,763)
70400	ARTS AND CULTURE						
	COUNTYWIDE TOTAL	**$7,088,908**	**$2,997,185**	**($4,091,723)**	**$6,879,217**	**$2,067,937**	**($4,811,280)**
	MUNICIPAL/COUNTYWIDE TOTAL	**$18,819,373**	**$8,848,575**	**($9,970,798)**	**$18,499,577**	**$7,695,517**	**($10,804,060)**

FY 2012/13 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 11/12 FINAL APPROP.	FY 11/12 FINAL DEPT REVENUE	FY 11/12 FINAL CW & FUND BAL FINANCING	FY 12/13 PROPOSED APPROP.	FY 12/13 PROPOSED DEPT REVENUE	FY 12/13 PROPOSED CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE							
	PROPERTY TAX SYSTEM						
11200	ASSESSOR	$3,646,938	$944,000	($2,702,938)	$3,747,855	$1,154,715	($2,593,140)
11300	TAX COLLECTOR	$757,060	$507,020	($250,040)	$966,992	$740,057	($226,935)
	PROP TAX ADMIN FEES						
	PROPERTY TAX TOTAL	**$4,403,998**	**$1,451,020**	**($2,952,978)**	**$4,714,847**	**$1,894,772**	**($2,820,075)**
	ADMINISTRATIVE SUPPORT						
10000	BOARD OF SUPERVISORS	$1,444,562	$12,000	($1,432,562)	$1,394,188	$0	($1,394,188)
10100	COUNTY EXECUTIVE OFFICE	$2,071,302	$75,208	($1,996,094)	$1,974,708	$0	($1,974,708)
10200	SPECIAL AUDITING	$123,500	$27,390	($96,110)	$151,000	$49,890	($101,110)
10400	BOARD OF EQUALIZATION	$8,700	$0	($8,700)	$8,200	$0	($8,200)
11000	AUDITOR-CONTROLLER	$3,717,435	$198,715	($3,518,720)	$3,662,552	$204,673	($3,457,879)
11100	REVENUE AND REIMBURSEMENT	$1,906,111	$1,802,497	($103,614)	$1,910,586	$1,924,152	$13,566
11400	TREASURER	$1,341,792	$1,119,301	($222,491)	$1,436,076	$1,166,165	($269,911)
11500	ADMINISTRATIVE SERVICES-SUPPORT SERVICES	$1,115,398	$421,328	($694,070)	$1,434,165	$441,628	($992,537)
12500	COUNTY COUNSEL	$2,275,536	$494,024	($1,781,512)	$2,400,679	$478,229	($1,922,450)
13000	HUMAN RESOURCES	$1,616,465	$13,160	($1,603,305)	$1,514,764	$8,185	($1,506,579)
13100	EMPLOYEE DEVELOPMENT	$0	$0	$0	$0		$0
14000	REGISTRAR OF VOTERS	$771,978	$45,000	($726,978)	$786,289	$21,653	($764,636)
14100	SPECIAL ELECTIONS	$0	$0	$0	$0	$0	$0
14200	ELECTIONS	$881,618	$150,050	($731,568)	$736,169	$100,000	($636,169)
16000	DPW - BUILDING SERVICES DIVISION	$2,351,860	$441,079	($1,910,781)	$2,050,236	$362,007	($1,688,229)
16200	TAXES BENEFITS AND ASSESSMENTS	$147,000	$0	($147,000)	$142,100	$0	($142,100)
17000	CAPITAL IMPROVEMENT PROGRAM	$11,087,923	$8,960,923	($2,127,000)	$5,861,000	$5,296,000	($565,000)
18000	ADVERTISING	$75,000	$0	($75,000)	$75,000	$0	($75,000)
18400	UC MERCED DEVELOPMENT OFFICE		$0		$0		$0
19000	RISK MANAGEMENT	$1,118,838	$714,473	($404,365)	$1,115,821	$781,286	($334,535)
19200	RETIREMENT ASSOCIATION				$0		$0
19900	DPW-PUBLIC WORKS ADMINISTRATION	$1,700,590	$1,747,035	$46,445	$1,531,052	$1,656,023	$124,971
29400	COUNTY CLERK	$99,935	$126,150	$26,215	$152,216	$121,080	($31,136)
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	**$37,435,543**	**$16,348,333**	**($21,087,210)**	**$31,916,801**	**$12,610,971**	**(19,305,830)**
	MANAGEMENT INFRASTRUCTURE TOTAL	**$41,839,541**	**$17,799,353**	**($24,040,188)**	**$36,631,648**	**$14,505,743**	**($22,125,905)**
TOTAL GENERAL FUND BEFORE RESERVES		**$342,592,351**	**$256,223,899**	**($86,368,452)**	**$340,084,150**	**$254,656,500**	**($85,427,650)**
CONTRIBUTION TO PAYROLL RESERVE							
GENERAL FUND SUB-TOTAL		**$342,592,351**	**$256,223,899**	**($86,368,452)**	**$340,084,150**	**$254,656,500**	**($85,427,650)**
11001	AUDITOR CONTROLLER-COUNTYWIDE REVENUES		$61,593,371	$61,593,371		$63,639,371	$63,639,371
11300	TAX COLLECTOR-MOTEL TAX		$328,115	$328,115		$440,194	$440,194
28000	RECORDER-TRANSFER TAX		$540,000	$540,000		$590,000	$590,000
	AVAIL FUND BALANCE			$23,906,966			$20,758,085
GENERAL FUND		**$342,592,351**	**$318,685,385**	**$0**	**$340,084,150**	**$319,326,065**	**$0**

FY 2012/13 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 11/12 FINAL APPROP.	FY 11/12 FINAL DEPT REVENUE	FY 11/12 FINAL CW & FUND BAL FINANCING	FY 12/13 PROPOSED APPROP.	FY 12/13 PROPOSED DEPT REVENUE	FY 12/13 PROPOSED CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES - OTHER FUNDS							
	OTHER HEALTH/HUMAN SERVICES						
20100	CHILD SUPPORT SERVICES AGENCY	$9,716,369	$9,716,369	$0	$9,462,064	$9,462,064	$0
40600	FIRST FIVE MERCED COUNTY	$8,492,156	$6,561,427	($1,930,729)	$6,223,335	$6,233,077	$9,742
49500	MEDICAL ASSISTANCE PROGRAM	$5,140,393	$4,864,416	($275,977)	$5,569,731	$5,089,427	($480,304)
55100	D W I-WIA-YOUTH	$1,147,881	$1,143,852	($4,029)	$706,000	$706,000	$0
55200	D W I-WIA ADULTS	$286,056	$284,075	($1,981)	$304,183	$304,183	$0
55300	D W I-WIA DISLOCATED WORKERS	$527,397	$524,316	($3,081)	$311,974	$311,974	$0
57400	DWI-DEPT. OF LABOR	$1,480,002	$1,480,002	$0	$755,439	$755,439	$0
57600	DWI-YOUTH SPECIAL	$42	$0	($42)	$0	$0	$0
57700	DWI-ADULT SPECIAL	$11	$0	($11)	$0	$0	$0
57800	DWI-DISLOCATED WORKER SPECIAL	$209,524	$207,779	($1,745)	$100,000	$100,000	$0
57900	DWI-CCWC GREEN JOBS	$19	$0	($19)	$0	$0	$0
75000	MEDICAL FACILITY LEASE OPERATIONS	$185,000	$0	($185,000)	$100,000	$0	($100,000)
	GROUP TOTAL	**$27,184,778**	**$24,782,236**	**($2,402,614)**	**$23,532,726**	**$22,962,164**	**($570,562)**
	HEALTH & HUMAN SERVICES SUB-TOTAL	**$27,184,778**	**$24,782,236**	**($2,402,614)**	**$23,532,726**	**$22,962,164**	**($570,562)**
MUNICIPAL/COUNTYWIDE SERVICES - OTHER FUNDS							
	UNINCORPORATED AOEA						
25000	FIRE	$13,563,067	$12,743,144	($819,923)	$12,806,035	$11,968,957	($837,078)
25100	EMERGENCY SERVICES	$1,244,372	$1,542,521	$298,149	$448,156	$175,000	($273,156)
28200	AFFORDABLE HOUSING PROGRAM	$3,039,704	$3,039,704	$0	$2,394,633	$2,394,633	$0
28300	EASTSIDE FISH & GAME ASSOCIATION	$4,910	$3,000	($1,910)	$5,837	$4,000	($1,837)
28400	LOS BANOS SPORTSMEN'S ASSOCIATION	$4,910	$3,000	($1,910)	$5,837	$4,000	($1,837)
30000	DPW-ROAD DIVISION	$23,498,442	$17,188,186	($6,310,256)	$27,890,976	$17,943,490	($9,947,486)
	UNINCORPORATED AREA TOTAL	**$41,355,405**	**$34,519,555**	**($6,835,850)**	**$43,551,474**	**$32,490,080**	**($11,061,394)**
	COUNTYWIDE						
18100	MERCED COUNTY SPRING FAIR	$1,187,302	$1,055,465	($131,837)	$1,277,185	$1,160,000	($117,185)
18500	MERCED COUNTY REDEVELOPMENT AGENCY	$53,787	$53,788	$1	$0	$0	$0
23100	SHERIFF INMATE WELFARE	$1,212,441	$781,700	($430,741)	$915,317	$504,810	($410,507)
75100	SOLID WASTE	$3,360,405	$0	($3,360,405)	$0	$0	$0
75200	CASTLE AIRPORT DEVELOPMENT CENTER	$2,458,441	$2,458,441	$0	$2,080,010	$1,715,009	($365,001)
75800	CASTLE SEWER AND WATER	$463,870	$463,870	$0	$310,870	$310,870	$0
	COUNTYWIDE TOTAL	**$8,736,246**	**$4,813,264**	**($3,922,982)**	**$4,583,382**	**$3,690,689**	**($892,693)**
	MUNICIPAL/COUNTYWIDE TOTAL	**$50,091,651**	**$39,332,819**	**($10,758,832)**	**$48,134,856**	**$36,180,769**	**($11,954,087)**

FY 2012/13 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 11/12 FINAL APPROP.	FY 11/12 FINAL DEPT REVENUE	FY 11/12 FINAL CW & FUND BAL FINANCING	FY 12/13 PROPOSED APPROP.	FY 12/13 PROPOSED DEPT REVENUE	FY 12/13 PROPOSED CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE - OTHER FUNDS							
	ADMINISTRATIVE SUPPORT						
17200	CAP PROJECT - CORRECTIONAL FACILITY	$1,783,838	$0	($1,783,838)	$1,240,000	$0	($1,240,000)
17500	CAP PROJECT - FIRE FACILITIES	$0	$0	$0	$179,405	$0	($179,405)
17600	CAP PROJECT - HEALTH FACILITY	$270,000	$270,000	$0	$0	$0	$0
17700	CAP PROJECT - EMERGENCY OPERATIONS CENTER	$4,276,290	$4,757,541	$481,251	$3,235,000	$3,235,000	$0
70800	DEBT SERVICE - JUVENILE JUSTICE	$997,744	$962,344	($35,400)	$997,944	$997,152	($792)
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	$669,002	$669,002	$0
71400	DEBT SERVICE - HEALTH	$0	$0	$0	$0	$0	$0
71500	DEBT SERVICE - DAIRY LOAN	$1,055,769	$922,674	($133,095)	$1,055,768	$808,065	($247,703)
71900	DEBT SERVICE - PENSION OBLIGATION BOND	$7,262,385	$7,775,000	$512,615	$7,620,413	$8,256,000	$635,587
	ADMINISTRATIVE SUPPORT TOTAL	**$16,505,818**	**$15,547,263**	**($958,555)**	**$15,193,092**	**$14,160,691**	**($1,032,401)**
	MANAGEMENT INFRASTRUCTURE TOTAL	**$16,505,818**	**$15,547,263**	**($958,555)**	**$15,193,092**	**$14,160,691**	**($1,032,401)**
OTHER FUNDS TOTAL		**$93,782,247**	**$79,662,318**	**($14,120,001)**	**$86,860,674**	**$73,303,624**	**($13,557,050)**
ALL FUNDS - TOTAL BUDGET		**$436,374,598**	**$398,347,703**	**($14,120,001)**	**$426,944,824**	**$392,629,689**	**($13,557,050)**
75500	FLEET MANAGEMENT SERVICE	$4,381,307	$4,236,243	($145,064)	$4,381,551	$3,761,545	($620,006)
75600	DEPARTMENT OF ADMINISTRATIVE SERVICES	$10,334,767	$10,065,127	($269,640)	$9,931,597	$9,862,922	($68,675)
75900	INSURANCE POOL	$52,961,496	$46,631,473	($6,330,023)	$51,801,023	$47,093,293	($4,707,730)
	TOTAL ISF FUNDS	**$67,677,570**	**$60,932,843**	**($6,744,727)**	**$66,114,171**	**$60,717,760**	**($5,396,411)**
GRAND TOTAL INCLUDING ISF FUNDS		**$504,052,168**	**$459,280,546**	**($20,864,728)**	**$493,058,995**	**$453,347,449**	**($18,953,461)**

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

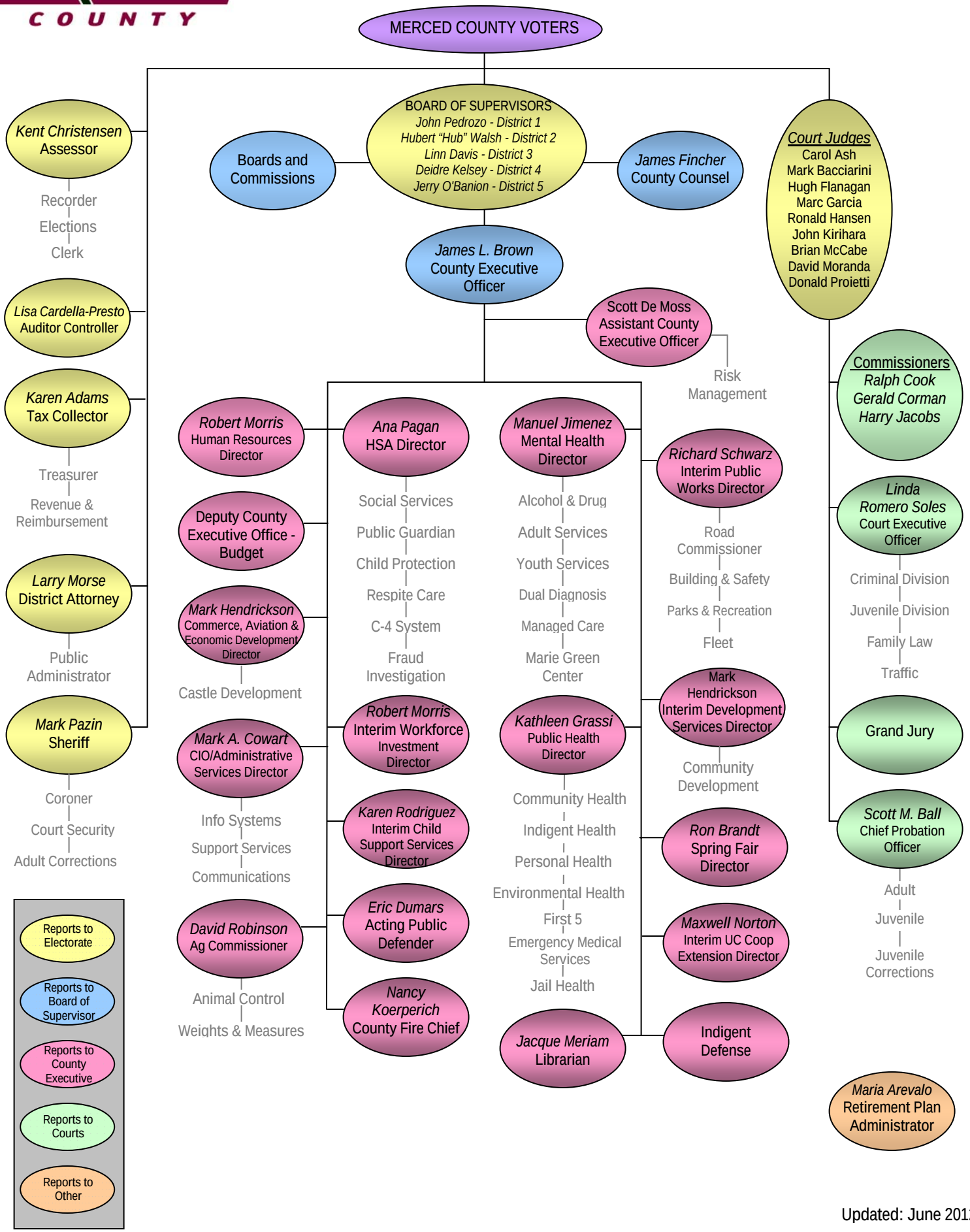
Presiding Judge ..... **Brian L. McCabe**
..... **Ronald W. Hansen**
..... **John D. Kirihara**
..... **Carol K. Ash**
..... **Hugh M. Flanagan**
..... **Marc A. Garcia**
..... **Donald Proietti**
..... **David W. Moranda**
..... **Mark V. Bacciarini**

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

Appointed

Agricultural Commissioner-Director of Weights and Measure-Animal Control ..... **David A. Robinson**
Director of Commerce, Aviation and Economic Development ..... **Mark Hendrickson**
Chief Probation Officer ..... **Scott M. Ball**
Child Support Services Director (Interim) ..... **Karen Rodriguez**
County Counsel ..... **James N. Fincher**
County Director Cooperative Extension (Interim) ..... **Maxwell Norton**
County Executive Officer ..... **James L. Brown**
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 (Acting) ..... **Eric Dumars**
Public Health Director ..... **Kathleen Grassi**
Public Works Director-Road Commissioner (Interim) ..... **Richard Schwartz**
Workforce Investment Director (Interim) ..... **Robert Morris**

ORGANIZATIONAL CHART



Updated: June 2012

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.

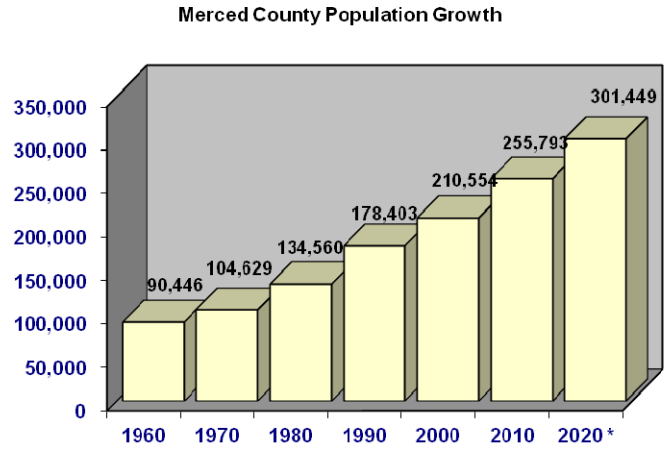
District	*Supervisor*	*Year Term Expires*
One	John Pedrozo	2012
Two	Hubert "Hub" Walsh Jr.	2012
Three	Linn Davis	2014
Four	Deidre F. Kelsey	2012
Five	Jerry O'Banion	2014

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-Clerk, Auditor-Controller, District Attorney-Public Administrator, Sheriff-Coroner, and Treasurer-Tax Collector. The remaining senior executives are appointed by the County Executive Officer and must be confirmed by the BOS.

General Information

Merced County is located in the heart of California's Central Valley, the agricultural hub of the state. The County's abundant flat land and nearby sources of water support the local agricultural economy. The County geography spans from the coastal ranges to the foothills of the Sierra Nevada, and occupies approximately 1,935 square miles. Merced County has a culturally diverse population and is the home to the University of California Merced (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.

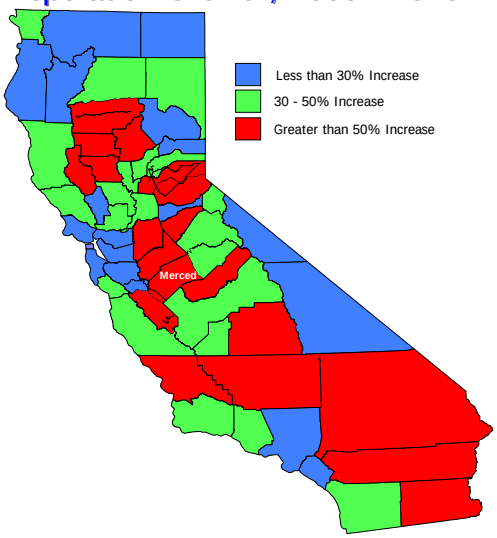


The 2010 Census showed Merced County population at 255,793. As of January, 2012 the Department of Finance estimates the population for Merced County at 258,736, a 1.2% increase since the 2010 census. The chart depicts the population growth for Merced County over the last 50 years, with a projection from the California Department of Finance through the year 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	2010 Census
Atwater	23,113	28,168
Dos Palos	4,581	4,950
Gustine	4,698	5,520
Livingston	10,473	13,058
Los Banos	25,869	35,972
Merced	63,893	78,958
Unincorporated	77,927	89,167
Total County of Merced	210,554	255,793

Demographic Percentages at a Glance

	County	% of Total	State	% of Total	Nation	% of Total
Total Population	255,793	100.0%	37,253,956	100.0%	308,745,538	100.0%
Male	128,664	50.3%	18,515,216	49.7%	151,902,805	49.2%
Female	127,129	49.7%	18,738,740	50.3%	156,842,733	50.8%
Under 5 years	22,254	8.7%	2,533,269	6.8%	20,068,460	6.5%
Under 18 years	80,575	31.5%	9,313,489	25.0%	74,098,929	24.0%
Over 65 years	24,045	9.4%	4,246,951	11.4%	40,136,920	13.0%
White (non-Hispanic)	81,598	31.9%	14,938,836	40.1%	196,670,908	63.7%
Hispanic / Latino	140,430	54.9%	14,007,487	37.6%	50,325,523	16.3%
Asian	18,929	7.4%	4,843,014	13.0%	14,819,786	4.8%
Black / African American	9,976	3.9%	2,309,745	6.2%	38,901,938	12.6%
Hawaiian / Pacific Islander	512	0.2%	149,016	0.4%	617,491	0.2%
Native American / Alaska Native	3,581	1.4%	372,540	1.0%	2,778,710	0.9%

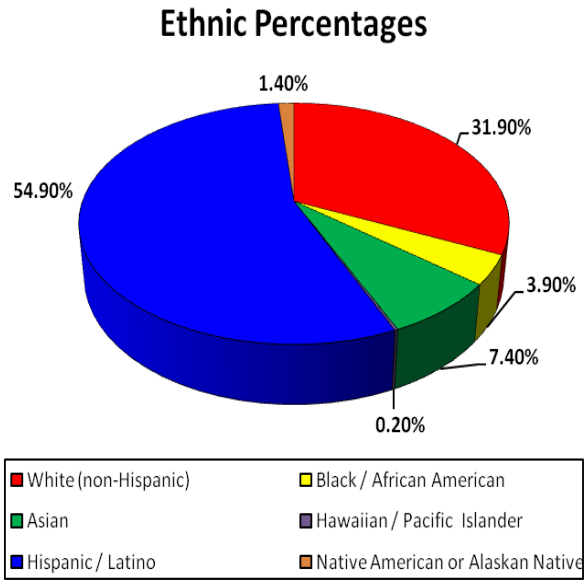
Source: 2010 US Census

Merced County's population is very diverse.

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

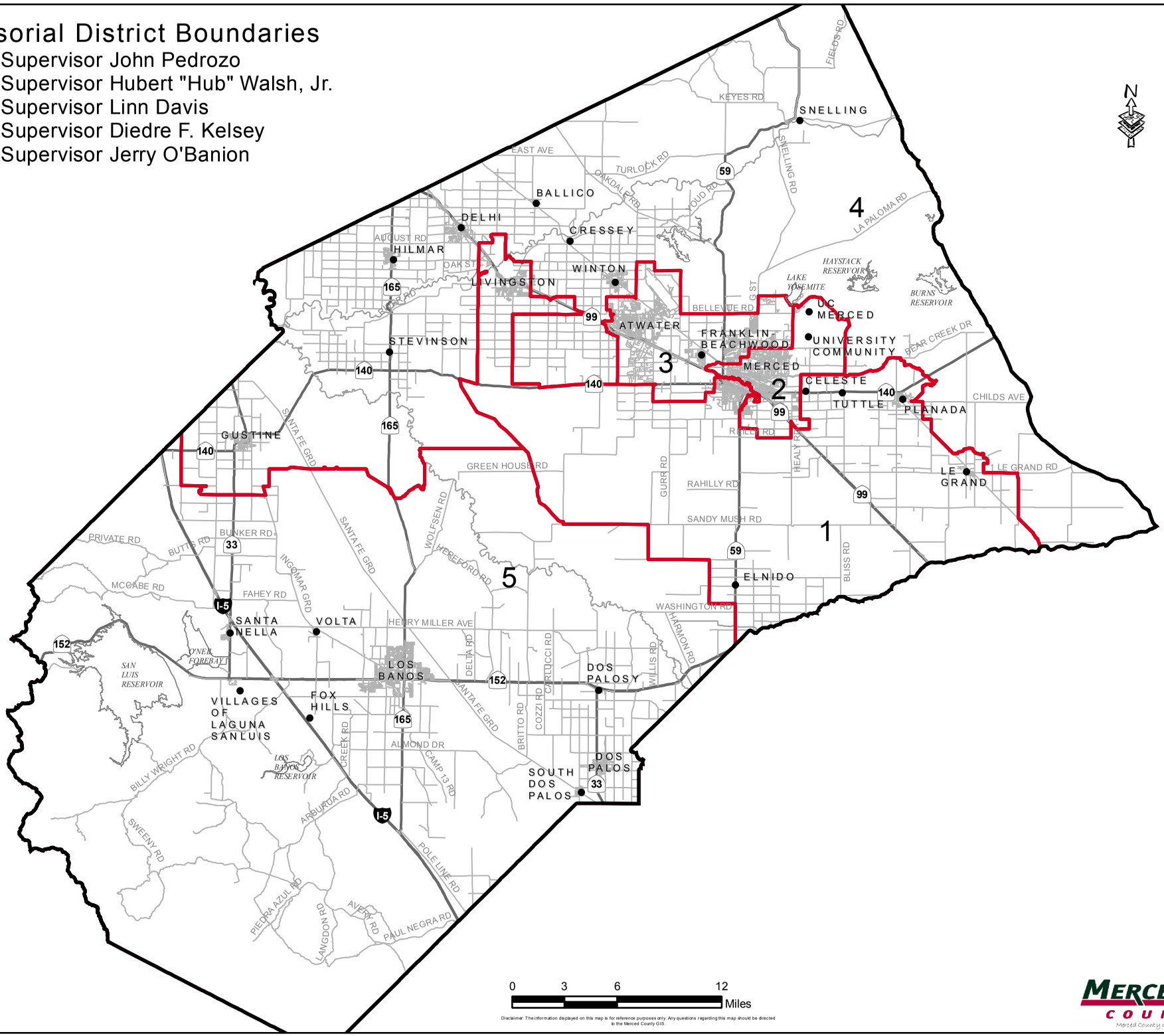
Anglos and Latinos are the largest racial/ethnic groups within the County, but there is a substantial Asian American population.

Of particular note, the year of 2010 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.



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 2012-13

County Budget Form
Schedule 1
Proposed

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2012	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	20,758,085	0	319,326,065	340,084,150	340,084,150	0	340,084,150
Special Revenue Funds	10,890,359	1,169,433	57,117,054	69,176,846	69,176,846	0	69,176,846
Capital Projects Funds	1,459,086	177,905	3,235,000	4,871,991	4,654,405	217,586	4,871,991
Debt Service Funds	1,085,552	2,080	10,925,691	12,013,323	10,538,687	1,474,636	12,013,323
Total Governmental Funds	**34,193,082**	**1,349,418**	**390,603,810**	**426,146,310**	**424,454,088**	**1,692,222**	**426,146,310**
Other Funds							
Internal Service Funds	0	5,674,297	60,717,760	66,392,057	66,392,057	0	66,392,057
Enterprise Funds	0	7,088,172	2,025,879	9,114,051	9,114,051	0	9,114,051
Special Districts and Other Agencies	1,699,431	94,796	1,081,541	2,875,768	2,796,704	79,064	2,875,768
Total Other Funds	**1,699,431**	**12,857,265**	**63,825,180**	**78,381,876**	**78,302,812**	**79,064**	**78,381,876**
Total All Funds	**35,892,513**	**14,206,683**	**454,428,990**	**504,528,186**	**502,756,900**	**1,771,286**	**504,528,186**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Governmental Funds Summary
Fiscal Year 2012-13

County Budget Form
Schedule 2
Proposed

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2012	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	20,758,085	0	319,326,065	340,084,150	340,084,150	0	340,084,150
Total General Fund	**20,758,085**	**0**	**319,326,065**	**340,084,150**	**340,084,150**	**0**	**340,084,150**
Special Revenue Funds							
Road	9,947,486	0	17,943,490	27,890,976	27,890,976	0	27,890,976
Fire Control	269,032	841,202	12,143,957	13,254,191	13,254,191	0	13,254,191
Affordable Housing Program	0	0	2,394,633	2,394,633	2,394,633	0	2,394,633
Child Support Services	(148,295)	148,295	9,462,064	9,462,064	9,462,064	0	9,462,064
Sheriff Inmate Welfare	275,251	135,256	504,810	915,317	915,317	0	915,317
Merced County Redevelopment Agency	(44,680)	44,680	0	0	0	0	0
First 5 Merced County	(9,742)	0	6,233,077	6,223,335	6,223,335	0	6,223,335
Spring Fair	117,185	0	1,160,000	1,277,185	1,277,185	0	1,277,185
Fish and Game	3,674	0	8,000	11,674	11,674	0	11,674
Medical Assistance Program	480,304	0	5,089,427	5,569,731	5,569,731	0	5,569,731
Workforce Investment	144	0	2,177,596	2,177,740	2,177,740	0	2,177,740
Total Special Revenue Funds	**10,890,359**	**1,169,433**	**57,117,054**	**69,176,846**	**69,176,846**	**0**	**69,176,846**
Capital Projects Funds							
Emergency Operations Center	0	0	3,235,000	3,235,000	3,235,000	0	3,235,000
Long Term Facilities	217,586	0	0	217,586	0	217,586	217,586
Correctional Facility	1,240,000	0	0	1,240,000	1,240,000	0	1,240,000
Mental Health Facility	0	0	0	0	0	0	0
Justice Facility	0	0	0	0	0	0	0
Fire Facilities	1,500	177,905	0	179,405	179,405	0	179,405
Animal Control Facility	0	0	0	0	0	0	0
Courts Building Restoration	0	0	0	0	0	0	0
Total Capital Projects	**1,459,086**	**177,905**	**3,235,000**	**4,871,991**	**4,654,405**	**217,586**	**4,871,991**
Debt Service Funds							
Juvenile Hall	(1,200)	1,992	997,152	997,944	997,944	0	997,944
Energy Retrofit	0	88	195,472	195,560	195,560	0	195,560
Justice Facility	0	0	669,002	669,002	669,002	0	669,002
Dairy Loan Program	434,752	0	808,065	1,242,817	1,055,768	187,049	1,242,817
Pension Obligation Bonds	652,000	0	8,256,000	8,908,000	7,620,413	1,287,587	8,908,000
Total Debt Service Funds	**1,085,552**	**2,080**	**10,925,691**	**12,013,323**	**10,538,687**	**1,474,636**	**12,013,323**
Total Governmental Funds	**34,193,082**	**1,349,418**	**390,603,810**	**426,146,310**	**424,454,088**	**1,692,222**	**426,146,310**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Fund Balance - Governmental Funds
Fiscal Year 2012-13

County Budget Form
Schedule 3
Proposed

Fund Name	Total Fund Balance As Of June 30, 2012 Estimated	Less: Fund Balance - Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2012 Estimated
		Encumbrances	General And Other Reserves	Designations	
1	2	3	4	5	6
General Fund					
General	59,393,719	18,083,961	20,551,673	0	20,758,085
Total General Fund	**59,393,719**	**18,083,961**	**20,551,673**	**0**	**20,758,085**
Special Revenue Funds					
Road	14,659,804	4,165,546	546,772	0	9,947,486
Fire Control	19,314,587	11,929,967	7,115,588	0	269,032
Affordable Housing Program	289,461	2,404	287,057	0	0
Child Support Services Agency	57,381	10,876	194,800	0	(148,295)
Sheriff Inmate Welfare	774,481	117,153	382,077	0	275,251
Merced County Redevelopment Agency	0	0	44,680	0	(44,680)
First 5 Merced County	5,198,612	2,241,949	2,966,405	0	(9,742)
Spring Fair	161,687	44,202	300	0	117,185
Fish and Game	16,734	13,060	0	0	3,674
Medical Assistance Program	480,304	0	0	0	480,304
Workforce Investment	8,516	8,372	0	0	144
Total Special Revenue Funds	**40,961,567**	**18,533,529**	**11,537,679**	**0**	**10,890,359**
Capital Projects Funds					
Emergency Operations Center	0	0	0	0	0
Long Term Facilities	217,586	0	0	0	217,586
Correctional Facility	1,761,892	203,463	318,429	0	1,240,000
Mental Health Facility	0	0	0	0	0
Justice Facility	0	0	0	0	0
Fire Facilities	180,460	0	178,960	0	1,500
Animal Control Facility	0	0	0	0	0
Courts Building Restoration	0	0	0	0	0
Total Capital Projects	**2,159,938**	**203,463**	**497,389**	**0**	**1,459,086**
Debt Service Funds					
Juvenile Hall	61,902	0	63,102	0	(1,200)
Energy Retrofit	749	0	749	0	0
Justice Facility	0	0	0	0	0
Dairy Loan Program	4,989,779	0	4,555,027	0	434,752
Pension Obligation Bonds	9,237,307	0	8,585,307	0	652,000
Total Debt Service Funds	**14,289,737**	**0**	**13,204,185**	**0**	**1,085,552**
Total Governmental Funds	**116,804,961**	**36,820,953**	**45,790,926**	**0**	**34,193,082**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Reserves/Designations - By Governmental Funds
Fiscal Year 2012-13

County Budget Form
Schedule 4
Proposed

Description	Reserves/ Designations June 30, 2012	Decreases or Cancellations		Increases or New		Total Reserves/ Designations For The Budget Year	Fund
		Recommended	Adopted By The Board Of Supervisors	Recommended	Adopted By The Board Of Supervisors		
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	265,405					265,405	
Reserve for loans	444,000					444,000	
Reserve for imprest cash	7,356					7,356	
Reserve for inventories	264,912					264,912	
Reserve for Capital Projects	1,000,000					1,000,000	
Total General Fund	**20,551,673**	**0**	**0**	**0**	**0**	**20,551,673**	
Special Revenue Funds							
Road Fund							1020
Reserve for imprest cash	50					50	
Reserve for inventories	546,722					546,722	
Fire Control Fund							1320
General Reserve	3,150,000					3,150,000	
Equipment Reserve	1,215,588	841,202	841,202			374,386	
Facilities Reserve	2,750,000					2,750,000	
Affordable Housing Program							1060
General Reserve	287,057					287,057	
Child Support Services							1075
Reserve for imprest cash	300					300	
General reserve	194,500	148,295	148,295			46,205	
Sheriff Inmate Welfare Fund							1240
Reserve for inventory	22,148					22,148	
General reserve	359,929	135,256	135,256			224,673	
Merced County RDA Fund							1400
General reserve	44,680	44,680	44,680			0	
First 5 Merced County Fund							1500
General reserve	2,966,405					2,966,405	
Spring Fair Fund							1505
Reserve for imprest cash	300					300	
Medical Assistance Program							1515
General Reserve	0					0	
Total Special Revenue Funds	**11,537,679**	**1,169,433**	**1,169,433**	**0**	**0**	**10,368,246**	
Capital Projects Funds							
Long Term Facilities							1809
General Reserve	0			217,586	217,586	217,586	
Correctional Facility							1810
General Reserve	318,429					318,429	
Fire Facilities							1813
General Reserve	178,960	177,905	177,905			1,055	
Total Capital Projects Funds	**497,389**	**177,905**	**177,905**	**217,586**	**217,586**	**319,484**	
Debt Service Funds							
Juvenile Hall							1796
General Reserve	63,102	1,992	1,992			61,110	
Energy Retrofit							1797
General Reserve	749	88	88			661	
Dairy Loan Program							1804
General Reserve	4,555,027			187,049	187,049	4,742,076	
Pension Obligation Bonds							1799
General Reserve	8,585,307			1,287,587	1,287,587	9,872,894	
Total Debt Service Funds	**13,204,185**	**2,080**	**2,080**	**1,474,636**	**1,474,636**	**14,676,741**	
Total Governmental Funds	**45,790,926**	**1,349,418**	**1,349,418**	**1,692,222**	**1,692,222**	**45,916,144**	

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 2012-13	County Budget Form Schedule 5 Proposed

Description		2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1		2	3	4	5
Summarization By Source					
Taxes		67,396,296	67,562,101	69,327,106	69,327,106
Licenses and Permits		4,288,149	4,251,628	4,199,075	4,199,075
Fines, Forfeitures, and Penalties		10,019,568	5,894,315	7,519,615	7,519,615
Revenue From Use of Money and Property		3,457,566	3,097,674	2,757,214	2,757,214
Aid From Other Governmental Agencies		231,414,848	247,549,585	249,505,161	249,505,161
Charges For Current Services		31,879,952	36,738,838	34,290,186	34,290,186
Other Revenues		24,066,073	21,872,249	23,005,453	23,005,453
Total Summarization by Source		**372,522,452**	**386,966,390**	**390,603,810**	**390,603,810**
Summarization By Fund					
General	1010	308,671,449	312,436,794	319,326,065	319,326,065
Road	1020	17,152,769	18,318,091	17,943,490	17,943,490
Fire Control	1320	11,990,922	12,614,729	12,143,957	12,143,957
Affordable Housing Program	1060	1,084,805	3,039,704	2,394,633	2,394,633
Child Support Services	1075	9,261,020	8,790,351	9,462,064	9,462,064
Sheriff Inmate Welfare	1240	797,568	781,700	504,810	504,810
Merced County Redevelopment Agency	1400	72,254	7,928	0	0
First 5 Merced County	1500	4,018,665	7,833,639	6,233,077	6,233,077
Spring Fair	1505	1,676,231	1,160,000	1,160,000	1,160,000
Fish and Game	1510	6,080	9,674	8,000	8,000
Medical Assistance Program	1515	3,910,149	5,618,503	5,089,427	5,089,427
Workforce Investment	1580-89	3,574,689	2,545,778	2,177,596	2,177,596
Capital Projects	1794, 1808-16	267,365	2,204,225	3,235,000	3,235,000
Debt Service	1795-1807	10,038,486	11,605,274	10,925,691	10,925,691
Total Summarization by Fund		**372,522,452**	**386,966,390**	**390,603,810**	**390,603,810**

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 2012-13	County Budget Form Schedule 6 Proposed

Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
General Fund						
	Taxes					
	91010	Property Taxes - Current Secured	24,612,840	23,838,636	25,822,330	25,822,330
	91020	Property Taxes - Current Unsecured	1,990,798	2,084,680	1,917,952	1,917,952
	91034	Property Tax - In Lieu of Vehicle License Fees	22,536,986	22,414,952	22,414,354	22,414,354
	91035	In Lieu Local Sales and Use Tax Revenue	1,443,545	1,521,706	1,507,980	1,507,980
	91036	Property Tax Swap for Population	160,147	150,000	160,000	160,000
	91040	Property Taxes - Prior Unsecured	154,007	55,600	50,000	50,000
	91060	Sales and Use Tax	4,515,249	4,765,612	4,502,677	4,502,677
	91092	Other Taxes - Transfer Tax	544,705	644,027	590,000	590,000
	91093	Other Taxes - Motel Tax	313,403	328,115	440,194	440,194
	91097	Other Taxes - Supplemental Taxes	211,303	157,967	197,459	197,459
	91098	Other Taxes - Williamson Act AB1265	0	384,461	492,108	492,108
		Total Taxes	*56,482,983*	*56,345,756*	*58,095,054*	*58,095,054*
	Licenses and Permits					
	92100	Animal Licenses	75,265	90,000	90,000	90,000
	92120	Construction Permits	1,323,777	1,360,000	1,349,388	1,349,388
	92140	Zoning Permits	64,032	40,000	32,142	32,142
	92150	Franchises	1,499,224	1,472,543	1,450,000	1,450,000
	92151	Franchises - Solid Waste	574,535	531,000	521,096	521,096
	92160	Other Licenses and Permits	511,403	500,745	499,590	499,590
	92161	Administrative Permits	18,462	25,000	27,419	27,419
	92162	Marriage Licenses	80,650	96,100	101,400	101,400
	92163	Other Licenses and Permits - Sheriff	9,002	10,000	10,000	10,000
	92164	Other Licenses and Permits - Dance Permits	1,100	1,000	1,000	1,000
	92167	Live Scan - DOJ Processing	43,461	50,000	50,000	50,000
		Total Licenses and Permits	*4,200,911*	*4,176,388*	*4,132,035*	*4,132,035*
	Fines, Forfeitures and Penalties					
	93100	Fines Forfeitures and Penalties	153,528	115,800	134,400	134,400
	93101	Forfeited Property - Narcotic Cases	18,453	121,000	64,471	64,471
	93170	Vehicle Code Fines	2,749,081	2,800,000	2,800,000	2,800,000
	93173	Vehicle Code Fines - Citations	9,706	15,000	15,000	15,000
	93174	Vehicle Code Fines - Registration	0	145,457	141,963	141,963
	93175	Vehicle Code fines - Railroad Crossing	3,334	0	0	0
	93180	Other Court Fines	243,282	267,518	268,000	268,000
	93181	County Share - City Fines	76,380	75,000	75,000	75,000
	93184	Parking Violations GC 76000 (C)	19,502	17,000	17,000	17,000
	93185	Courts Construction Assessments	400,000	400,000	550,000	550,000
	93190	Forfeitures and Penalties	5,843	20,741	2,500	2,500
	93200	Penalty and Costs on Delinquent Taxes	163,359	150,045	181,439	181,439
	93201	Penalty and Cost - Teeter	5,000,000	0	1,500,000	1,500,000
	93202	Property Tax Redemption Fee	3,620	0	0	0
		Total Fines, Forfeitures and Penalties	*8,846,088*	*4,127,561*	*5,749,773*	*5,749,773*
	Revenue From Use of Money and Property					
	94200	Interest	1,345,051	982,165	883,021	883,021
	94210	Rents and Concessions	280,523	270,758	237,437	237,437
	94211	Interim Rentals	8,756	0	8,756	8,756
	94213	Rents - Tower	80,350	90,017	92,623	92,623
	94216	Hydro Plant Commission	0	172,145	0	0
		Total Revenue From Use of Money and Property	*1,714,680*	*1,515,085*	*1,221,837*	*1,221,837*

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 2012-13	County Budget Form Schedule 6 Proposed

Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
	Aid From Other Governmental Agencies					
	95100	State Other	0	20,000	20,000	20,000
	95261	State Motor Vehicle In Lieu Tax Realignment	6,456,828	7,388,711	7,279,195	7,279,195
	95280	State Other	1,161,223	356,000	176,000	176,000
	95281	State Aid - Public Safety Service	10,435,291	10,046,060	10,750,002	10,750,002
	95284	State Other - St Motor Veh Excess	0	553,680	0	0
	95300	State - Public Assistance Administration	14,924,195	13,754,975	13,245,786	13,245,786
	95310	State Aid for Public Assistance	29,384,222	15,502,469	16,358,902	16,358,902
	95311	State Aid for Child Development	9,682	9,832	39,237	39,237
	95313	State Aid - Child Abuse and Neglect	90,154	87,168	87,168	87,168
	95315	State Aid - Mental Health Prop 36 OTP	79,459	0	0	0
	95321	Public Assistance - Realignment	8,994,965	8,804,683	9,754,478	9,754,478
	95322	Mental Health - Realignment	4,880,171	5,135,752	7,240,165	7,240,165
	95323	Health - Realignment	1,197,001	1,310,000	1,287,100	1,287,100
	95324	Public Safety - Realignment AB109	0	44,780	5,041,827	5,041,827
	95325	Public Safety - Realignment AB118	0	0	322,674	322,674
	95330	State Health Administration	734,013	687,528	693,600	693,600
	95340	State Aid for Crippled Children	213,124	50,000	50,000	50,000
	95360	State Aid for Mental Health	899,727	1,768,049	1,969,600	1,969,600
	95361	State Aid for Drug Court	482,625	448,125	765,449	765,449
	95362	State Aid MHSA - Prop 63	5,072,216	9,660,971	9,547,272	9,547,272
	95366	State Aid for Mental Health - Perinatal	201,659	186,151	0	0
	95367	State Aid for Mental Health - Alcohol and Drug	37,177	330,854	0	0
	95368	State Aid for Mental Health - Rehab Program	250	0	0	0
	95370	State Aid for Tuberculosis Control	16,725	32,916	32,916	32,916
	95380	State Other Aid for Health	105,084	91,460	91,460	91,460
	95381	State MCH & CIA Projects	86,837	0	0	0
	95383	State Managed Care	1,277,223	1,735,981	1,972,759	1,972,759
	95386	State Child Health and Disability	576,723	315,272	315,272	315,272
	95388	State Prop 10 Tobacco Tax	73,760	0	0	0
	95390	State Aid for Agriculture	2,061,793	1,939,150	1,851,465	1,851,465
	95420	State-Vert Pros Recovery Act Prog	182,227	50,000	125,000	125,000
	95450	State Aid for Veterans Affairs	45,631	40,005	40,005	40,005
	95460	State Homeowners Property Tax Relief	378,706	341,764	341,764	341,764
	95485	State Aid for Insurance Fraud	195,976	201,809	300,911	300,911
	95490	State Other	9,721,559	10,876,410	10,551,317	10,551,317
	95491	State Extradition Reimbursement	0	5,000	5,000	5,000
	95492	State COPS Funding	800,338	910,126	979,537	979,537
	95496	State OES/OCJP Grant Funds	831,979	453,860	473,454	473,454
	95498	State Mandated Costs	349,876	149,853	61,889	61,889
	95500	Federal Public Assistance Administration	41,054,811	51,267,183	50,969,821	50,969,821
	95510	Federal Aid for Public Assistance	35,409,609	46,107,107	43,641,707	43,641,707
	95560	Federal Grazing Fees	433	450	450	450
	95581	Federal Health Administration	292,123	500,001	543,688	543,688
	95582	MHBG Grant	919,833	868,300	868,300	868,300
	95583	Mental Health Federal	196,942	220,521	231,669	231,669
	95584	Department of Rehabilitation	54,186	78,919	78,919	78,919
	95591	Federal In-Lieu Tax - Wildlife Refugee	0	25,016	35,000	35,000
	95592	Federal In-Lieu - Entitlement Land	170,245	0	50,000	50,000
	95600	Federal Other	9,775,110	13,836,814	13,299,387	13,299,387
	95605	Federal - ARRA Funding	4,036,341	338,710	0	0
	95606	Justice Assistance Grant	304,016	0	0	0
	95630	Other Governmental Agencies	953,260	508,599	157,994	157,994
	95631	Local Agencies Contributions	25,000	0	0	0
		Total Aid From Other Governmental Agencies	*195,150,328*	*207,041,014*	*211,648,139*	*211,648,139*

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 2012-13	County Budget Form Schedule 6 Proposed

Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
	Charges For Current Services					
	96600	Charges For Current Services	49,674	30,079	30,377	30,377
	96601	Enterprise Zone Vouchering	319,371	258,000	225,744	225,744
	96602	Charges For Current Services - Business Services	0	30,000	34,800	34,800
	96603	Charges For Current Services - Other	15,520	150,090	300,000	300,000
	96605	Treasury and Investment Costs	769,592	775,000	815,538	815,538
	96621	Impact Fees	0	88,554	0	0
	96622	Parkland Dedication Fees	8,000	83,365	0	0
	96640	Assessment And Tax Collection Fees	78,327	78,000	78,000	78,000
	96642	Tax Administration Fees - Cities & Districts	1,321,736	1,194,099	1,233,539	1,233,539
	96643	Tax Administration Fees - Supplemental Taxes	120,500	129,310	120,348	120,348
	96645	AB 719 Tax Administration Program	70,000	0	0	0
	96646	Auction Fee Reimbursement	2,367	500	261,625	261,625
	96647	Delinquent Cost Revenue	85,875	130,000	150,000	150,000
	96648	Redemption Fees	33,480	43,140	43,140	43,140
	96650	Auditing And Accounting Fees	2,850	2,850	0	0
	96660	Communication Services	8,260	18,710	18,710	18,710
	96670	Election Services	357,436	299,357	110,000	110,000
	96690	Legal Services	390,919	313,986	375,243	375,243
	96692	Legal Services - IOALTA Earned	0	0	5,000	5,000
	96700	Personnel Services	4,455,257	2,870,280	2,867,226	2,867,226
	96701	Personnel Services - Administration	153,375	81,290	136,094	136,094
	96703	Personnel Services - Transportation	618	250	500	500
	96706	Personnel Services - Juvenile Court	106,946	27,232	0	0
	96710	Planning And Engineering Services	24,841	38,033	38,033	38,033
	96711	Planning Services - Environmental	214,323	200,000	200,000	200,000
	96712	Planning Services - EIR Special Services	115,243	200,000	300,000	300,000
	96715	Planning Services - Community Plans	123,452	110,000	110,000	110,000
	96716	Flood Plain Administration Fees	8,357	3,000	2,900	2,900
	96718	LAFCO Services	35,832	65,072	65,072	65,072
	96719	Building Standard Administration Fees	893	663	670	670
	96730	Agriculture Services	281,160	300,000	410,000	410,000
	96731	Weights And Measures Fees	215,602	230,000	460,000	460,000
	96740	Civil Processing Service	141,782	104,134	103,225	103,225
	96744	Civil Processing Service - Process Service Fees	5,110	1,000	2,100	2,100
	96749	Court Appointed Counsel Fees	2,098	1,500	1,500	1,500
	96750	Court Fees And Costs	388,678	331,822	296,978	296,978
	96751	Clerks Fees	85,970	81,000	81,000	81,000
	96754	Passports	39,392	0	0	0
	96757	Civil Suits	181,768	204,512	559,048	559,048
	96761	Estate Fees - Public Administrator	16,102	9,000	5,000	5,000
	96762	Estate Fees - Public Guardian	33,326	10,825	0	0
	96770	Humane Services	325,567	376,000	376,000	376,000
	96771	Spay/Neuter Surgery	40,451	40,000	40,000	40,000
	96780	Law Enforcement Services	491,070	284,290	284,290	284,290
	96781	Law Enforcement Booking Fees Billed	159,384	235,000	235,000	235,000
	96782	Law Enforcement Booking Fees - Court	17,318	22,000	22,000	22,000
	96784	Law Enforcement - Trial Court	2,316,801	2,838,250	3,128,301	3,128,301
	96786	Law Enforcement Services - Transportation	0	3,000	3,000	3,000
	96790	Recording Fees	105,146	70,000	70,000	70,000
	96791	Recording Fees - Recorder	802,087	720,000	780,000	780,000
	96792	Micrographic Fees	0	0	20,000	20,000
	96793	Truncation Fees	20,278	10,550	10,000	10,000
	96795	Real Estate Fraud Protection Fee	0	75,000	0	0
	96810	Health Fees	341,727	384,572	349,319	349,319

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COUNTY OF MERCED

State of California
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
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County Budget Form
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
	96820	Mental Health Services	13,154	0	0	0
	96821	Mental Health Services Fees	29,536	33,000	47,554	47,554
	96822	Mental Health Services Insurance	18,991	10,000	24,382	24,382
	96824	Mental Health - Other Fees	69,839	202,508	183,211	183,211
	96827	Mental Health - Drug Medi Cal	1,051,532	1,300,290	574,118	574,118
	96828	Mental Health - Contracts	397,803	796,391	816,565	816,565
	96830	Special Children Services	2,540	1,500	1,500	1,500
	96840	Sanitation Services	1,239,015	1,700,000	1,700,000	1,700,000
	96846	Sanitation Services - Public Works Tipping Fees	46,250	0	0	0
	96847	Sanitation Services - LEA Landfill	21,780	87,000	87,000	87,000
	96850	Reimbursement Recovery Of Costs	2,264	9,294	4,744	4,744
	96860	Institutional Care And Services	442,455	369,789	384,759	384,759
	96861	Prisoner Board	331,291	230,000	0	0
	96862	Medicare	16,467	36,000	18,470	18,470
	96863	Medi Cal	4,884,725	7,010,551	7,770,966	7,770,966
	96864	Private Pay/Insurance	4,684	2,444	3,004	3,004
	96881	Educational Services - Officer Training	18,258	90,300	95,000	95,000
	96891	Library Services - Fines	48,251	34,103	50,000	50,000
	96900	Parks And Recreation Fees	110,881	115,323	110,325	110,325
	96901	Parks And Recreation Fees - Entrance Fees	203,828	195,000	201,293	201,293
	96920	Other Services	350,801	315,902	330,664	330,664
	96921	Reimbursement Office	1,938,778	1,710,000	1,801,848	1,801,848
	96925	Cost Allocation	2,417,945	3,620,439	1,360,505	1,360,505
	96927	HSA - Child Support	272,257	0	0	0
	96934	Other Services - Pay Plan Set Up Fee	8,960	10,500	10,500	10,500
	96935	Other Services - Del Unsec Coll Fees	113,757	79,283	87,769	87,769
	96936	Other Services - Collection Fees	3,308	19,000	30,306	30,306
	96940	Interfund Revenue	217,509	67,390	144,075	144,075
		Total Charges For Current Services	*29,160,720*	*31,599,322*	*30,597,878*	*30,597,878*
	Other Revenues					
	97000	Other Revenue	434	32,200	32,200	32,200
	97100	Aid Repayments	588,100	570,000	570,000	570,000
	97110	Stale Dated Aid Payments	37,289	46,000	36,300	36,300
	97210	Operating Transfers In	697,743	48,071	48,000	48,000
	97214	Operating Transfers In - Tobacco Securitization	9,260,220	4,500,000	5,296,000	5,296,000
	97900	Other Revenue	28,890	855	0	0
	97950	Revenue Applicable To Prior Years	(336,551)	(82)	0	0
	97960	Sale Of Fixed Assets	18,455	19,171	9,600	9,600
	97970	Other Sales	248,814	303,281	251,572	251,572
	97990	Other Revenue	1,789,833	1,757,140	1,512,681	1,512,681
	97991	Other Revenue - Stale Dated Warrants	583,638	108,099	13,000	13,000
	97992	Other Revenue - Donations	33,748	151,389	4,990	4,990
	97993	Other Revenue - Insurance Proceeds	152,104	75,208	85,286	85,286
	97994	Other Revenue - Unclaimed Funds	2,900	7,417	0	0
	97996	Other Revenue - Bad Check Fees	10,075	12,899	21,700	21,700
	97998	Other Revenue - Cash Overage	47	20	20	20
		Total Other Revenues	*13,115,739*	*7,631,668*	*7,881,349*	*7,881,349*
Total General Fund Financing Sources			**308,671,449**	**312,436,794**	**319,326,065**	**319,326,065**
Total General Funds Financing Sources			**$ 308,671,449**	**$ 312,436,794**	**$ 319,326,065**	**$ 319,326,065**

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COUNTY OF MERCED

State of California
Detail of Additional Financing Sources by Fund and Account
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Road Fund						
	Licenses and Permits					
	92120	Construction Permits	15,508	35,599	31,640	31,640
	92160	Other Licenses and Permits	71,730	39,641	35,400	35,400
		Total Licenses and Permits	*87,238*	*75,240*	*67,040*	*67,040*
	Fines, Forfeitures and Penalties					
	93182	Littering Fines	1,272	0	0	0
		Total Fines, Forfeitures and Penalties	*1,272*	*0*	*0*	*0*
	Revenue From Use of Money and Property					
	94200	Interest	122,402	90,000	95,000	95,000
		Total Revenue From Use of Money and Property	*122,402*	*90,000*	*95,000*	*95,000*
	Aid From Other Governmental Agencies					
	95251	Administration and Engineering	13,336	20,000	20,000	20,000
	95252	2104 - 20% Select System	1,835,270	1,778,325	2,329,433	2,329,433
	95254	2106 - Highway Users Tax	411,029	700,000	869,852	869,852
	95255	2103 - Excise Tax Gas Tax	3,316,516	2,300,000	2,462,123	2,462,123
	95256	Sec 2105 - Prop III	1,597,870	1,450,503	1,710,218	1,710,218
	95257	Washed State Matching Funds	0	200,000	100,000	100,000
	95410	State Aid for Construction	527,181	0	0	0
	95413	State Aid for Design TCRP/RIP	2,768,785	2,400,000	1,526,400	1,526,400
	95493	State Gas Tax Refund	2,867	2,800	2,300	2,300
	95494	State - AB 2928	919,381	0	0	0
	95530	Federal Aid for Construction	1,169,272	1,460,000	892,938	892,938
	95532	Federal Aid for Design TEA/21	771,991	988,901	674,400	674,400
	95534	Federal Aid for Construction - Safe TEA HPP	241,521	710,000	199,200	199,200
	95600	Federal Other	0	0	2,410,000	2,410,000
	95605	Federal - ARRA Funding	226,883	0	0	0
	95609	STP Replacement - Direct	0	1,053,372	526,686	526,686
	95610	STP Replacement - MCAG	523,387	653,250	523,000	523,000
	95630	Other Governmental Agencies	94,848	0	0	0
		Total Aid From Other Governmental Agencies	*14,420,137*	*13,717,151*	*14,246,550*	*14,246,550*
	Charges For Current Services					
	96621	Impact Fees	35,379	0	0	0
	96710	Planning and Engineering Services	395	7,200	11,000	11,000
	96713	Subdivision Review/Inspection Fees	(1,932)	52,000	1,000	1,000
	96714	Planning Activity Fees	49,163	51,000	44,000	44,000
	96800	Road and Street Services	748	0	0	0
	96926	Reimbursed Projects	2,263,927	3,500,000	3,133,400	3,133,400
		Total Charges For Current Services	*2,347,680*	*3,610,200*	*3,189,400*	*3,189,400*
	Other Revenues					
	97210	Operating Transfers In	1,500	0	0	0
	97960	Sale of Fixed Assets	30	500	500	500
	97990	Other Revenue	172,284	825,000	345,000	345,000
	97991	Other Revenue - Stale Dated Warrants	226	0	0	0
		Total Other Revenues	*174,040*	*825,500*	*345,500*	*345,500*
	Total Road Fund Financing Sources		**17,152,769**	**18,318,091**	**17,943,490**	**17,943,490**

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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Fire Control Fund						
	Taxes					
	91010	Property Taxes - Current Secured	9,875,728	10,318,213	10,349,052	10,349,052
	91020	Property Taxes - Current Unsecured	828,467	828,467	800,000	800,000
	91040	Property Taxes - Prior Unsecured	65,715	0	20,000	20,000
	91097	Other Taxes - Supplemental Taxes	62,723	63,000	63,000	63,000
		Total Taxes	*10,832,633*	*11,209,680*	*11,232,052*	*11,232,052*
	Revenue From Use of Money and Property					
	94200	Interest	195,444	184,162	185,000	185,000
		Total Revenue From Use of Money and Property	*195,444*	*184,162*	*185,000*	*185,000*
	Aid From Other Governmental Agencies					
	95460	State Homeowners Prop Tax Relief	164,472	125,000	125,000	125,000
	95490	State Other	0	18,500	18,500	18,500
	95591	Federal In-Lieu Tax - Wildlife Refugee	0	13,476	12,000	12,000
	95600	Federal Other	449,771	481,538	175,000	175,000
		Total Aid From Other Governmental Agencies	*614,243*	*638,514*	*330,500*	*330,500*
	Charges For Current Services					
	96600	Charges For Current Services	172,910	119,165	100,000	100,000
	96603	Charges For Current Services - Other	0	66,848	60,000	60,000
	96621	Impact Fees	0	270,000	0	0
	96920	Other Services	49,503	40,000	40,000	40,000
	96926	Reimbursed Projects	18,528	0	0	0
	96929	Other Services - Service Charges	495	15,000	5,000	5,000
		Total Charges For Current Services	*241,436*	*511,013*	*205,000*	*205,000*
	Other Revenues					
	97210	Operating Transfers In	33,400	33,400	179,405	179,405
	97960	Sale of Fixed Assets	9,946	7,555	1,000	1,000
	97990	Other Revenue	15,250	10,000	10,000	10,000
	97991	Other Revenue - Stale Dated Warrants	3,772	751	1,000	1,000
	97993	Other Revenue - Insurance Proceeds	44,798	19,654	0	0
		Total Other Revenues	*107,166*	*71,360*	*191,405*	*191,405*
	Total Fire Control Fund Financing Sources		**11,990,922**	**12,614,729**	**12,143,957**	**12,143,957**
Affordable Housing Program						
	Revenue From Use of Money and Property					
	94200	Interest	2,203	3,500	3,500	3,500
		Total Revenue From Use of Money and Property	*2,203*	*3,500*	*3,500*	*3,500*
	Aid From Other Governmental Agencies					
	95490	State Other	0	720,000	845,089	845,089
	95600	Federal Other	1,053,060	1,559,384	942,106	942,106
		Total Aid From Other Governmental Agencies	*1,053,060*	*2,279,384*	*1,787,195*	*1,787,195*
	Charges For Current Services					
	96600	Charges For Current Services	29,542	72,000	0	0
		Total Charges For Current Services	*29,542*	*72,000*	*0*	*0*
	Other Revenues					
	97990	Other Revenue	0	684,820	603,938	603,938
		Total Other Revenues	*0*	*684,820*	*603,938*	*603,938*
	Total Affordable Housing Financing Sources		**1,084,805**	**3,039,704**	**2,394,633**	**2,394,633**

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COUNTY OF MERCED

State of California
Detail of Additional Financing Sources by Fund and Account
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 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	4,134	3,800	4,000	4,000
		Total Revenue From Use of Money and Property	*4,134*	*3,800*	*4,000*	*4,000*
	Aid From Other Governmental Agencies					
	95490	State Other	909	0	0	0
	95495	State Child Support	3,311,575	2,987,427	3,215,742	3,215,742
	95604	Federal Family Support	5,701,195	5,799,124	6,242,322	6,242,322
	95605	Federal - ARRA Funding	242,976	0	0	0
		Total Aid From Other Governmental Agencies	*9,256,655*	*8,786,551*	*9,458,064*	*9,458,064*
	Other Revenues					
	97960	Sale of Fixed Assets	228	0	0	0
	97992	Other Revenue - Donations	3	0	0	0
		Total Other Revenues	*231*	*0*	*0*	*0*
	Total Child Support Financing Sources		**9,261,020**	**8,790,351**	**9,462,064**	**9,462,064**
Sheriff Inmate Welfare						
	Revenue From Use of Money and Property					
	94200	Interest	10,288	6,700	6,700	6,700
	94212	Other Concessions	237,529	205,000	205,000	205,000
		Total Revenue From Use of Money and Property	*247,817*	*211,700*	*211,700*	*211,700*
	Other Revenues					
	97950	Revenue Applicable to Prior Years	150	0	0	0
	97981	Other Sales - Concession Sales	549,601	570,000	293,110	293,110
		Total Other Revenues	*549,751*	*570,000*	*293,110*	*293,110*
	Total Sheriff Inmate Welfare Financing Sources		**797,568**	**781,700**	**504,810**	**504,810**
Merced County RDA						
	Taxes					
	91010	Property Taxes - Current Secured	61,813	0	0	0
	91020	Property Taxes - Current Unsecured	3,687	1,532	0	0
	91040	Property Taxes - Prior Unsecured	334	0	0	0
	91097	Other Taxes - Supplemental Taxes	14,846	5,133	0	0
		Total Taxes	*80,680*	*6,665*	*0*	*0*
	Revenue From Use of Money and Property					
	94200	Interest	1,763	1,140	0	0
		Total Revenue From Use of Money and Property	*1,763*	*1,140*	*0*	*0*
	Aid From Other Governmental Agencies					
	95460	State Homeowners Prop Tax Relief	1,283	123	0	0
		Total Aid From Other Governmental Agencies	*1,283*	*123*	*0*	*0*
	Other Revenues					
	97950	Revenue Applicable to Prior Years	(11,472)	0	0	0
		Total Other Revenues	*(11,472)*	*0*	*0*	*0*
	Total Merced County RDA Financing Sources		**72,254**	**7,928**	**0**	**0**

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 2012-13	County Budget Form Schedule 6 Proposed

Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 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	81,116	50,000	80,000	80,000
	94210	Rents & Concessions	3,600	5,760	5,760	5,760
		Total Revenue From Use of Money and Property	*84,716*	*55,760*	*85,760*	*85,760*
	Aid From Other Governmental Agencies					
	95388	State Prop 10 Tob Tax	3,917,816	7,752,879	6,122,317	6,122,317
		Total Aid From Other Governmental Agencies	*3,917,816*	*7,752,879*	*6,122,317*	*6,122,317*
	Other Revenues					
	97990	Other Revenue	16,000	25,000	25,000	25,000
	97991	Other Revenue - Stale Dated Warrants	133	0	0	0
		Total Other Revenues	*16,133*	*25,000*	*25,000*	*25,000*
	Total First 5 Merced County Financing Sources		**4,018,665**	**7,833,639**	**6,233,077**	**6,233,077**
Spring Fair						
	Revenue From Use of Money and Property					
	94200	Interest	1,852	2,000	2,000	2,000
	94210	Rents & Concessions	118,362	134,000	134,000	134,000
	94211	Interim Rentals	155,015	230,000	230,000	230,000
	94212	Other Concessions	394,554	369,000	369,000	369,000
		Total Revenue From Use of Money and Property	*669,783*	*735,000*	*735,000*	*735,000*
	Aid From Other Governmental Agencies					
	95410	State Aid For Construction	5,756	165,000	165,000	165,000
	95430	State Aid For County Fairs	200,207	0	0	0
		Total Aid From Other Governmental Agencies	*205,963*	*165,000*	*165,000*	*165,000*
	Other Revenues					
	97210	Operating Transfers In	23,500	0	0	0
	97950	Revenue Applicable to Prior Years	7,889	50,000	50,000	50,000
	97977	Other Sales - Livestock Auction	590,999	0	0	0
	97990	Other Revenue	9,287	44,000	44,000	44,000
	97991	Other Revenue - Stale Dated Warrants	2,835	0	0	0
	97992	Other Revenue - Donations	165,975	166,000	166,000	166,000
		Total Other Revenues	*800,485*	*260,000*	*260,000*	*260,000*
	Total Spring Fair Financing Sources		**1,676,231**	**1,160,000**	**1,160,000**	**1,160,000**
Fish & Game						
	Fines, Forfeitures and Penalties					
	93180	Other Court Fines	5,482	9,522	7,840	7,840
		Total Fines, Forfeitures and Penalties	*5,482*	*9,522*	*7,840*	*7,840*
	Revenue From Use of Money and Property					
	94200	Interest	162	152	160	160
		Total Revenue From Use of Money and Property	*162*	*152*	*160*	*160*
	Other Revenues					
	97991	Other Revenue - Stale Dated Warrants	436	0	0	0
		Total Other Revenues	*436*	*0*	*0*	*0*
	Total Fish & Game Financing Sources		**6,080**	**9,674**	**8,000**	**8,000**

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 2012-13	County Budget Form Schedule 6 Proposed

Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Medical Assistance Program						
	Fines, Forfeitures and Penalties					
	93180	Other Court Fines	498,332	1,093,000	1,093,000	1,093,000
		Total Fines, Forfeitures and Penalties	*498,332*	*1,093,000*	*1,093,000*	*1,093,000*
	Revenue From Use of Money and Property					
	94200	Interest	1,838	1,200	1,200	1,200
		Total Revenue From Use of Money and Property	*1,838*	*1,200*	*1,200*	*1,200*
	Aid From Other Governmental Agencies					
	95261	State Motor Vehicle In Lieu Tax Realignment	2,274,594	2,660,000	2,617,100	2,617,100
	95323	Health Realignment	903,001	970,000	952,700	952,700
	95388	State Prop 10 Tob Tax	43,654	0	0	0
		Total Aid From Other Governmental Agencies	*3,221,249*	*3,630,000*	*3,569,800*	*3,569,800*
	Charges For Current Services					
	96700	Personnel Services	29,325	44,408	44,408	44,408
	96810	Health Fees	0	500	500	500
	96850	Reimbursement Recovery of Costs	32,102	50,000	50,000	50,000
	96940	Interfund Revenue	39,147	796,395	203,000	203,000
		Total Charges For Current Services	*100,574*	*891,303*	*297,908*	*297,908*
	Other Revenues					
	97210	Operating Transfers In	0	0	0	0
	97990	Other Revenue	88,091	3,000	127,519	127,519
	97991	Other Revenue - Stale Dated Warrants	65	0	0	0
		Total Other Revenues	*88,156*	*3,000*	*127,519*	*127,519*
		Total Medical Assistance Program Financing Sources	**3,910,149**	**5,618,503**	**5,089,427**	**5,089,427**
Workforce Investment						
	Revenue From Use of Money and Property					
	94200	Interest	501	59	0	0
		Total Revenue From Use of Money and Property	*501*	*59*	*0*	*0*
	Aid From Other Governmental Agencies					
	95490	State Other	1,908,891	2,258,981	2,032,788	2,032,788
	95600	Federal Other	59,234	251,491	44,808	44,808
	95605	Federal - ARRA Funding	1,605,989	35,247	100,000	100,000
		Total Aid From Other Governmental Agencies	*3,574,114*	*2,545,719*	*2,177,596*	*2,177,596*
	Other Revenues					
	97991	Other Revenue - Stale Dated Warrants	74	0	0	0
		Total Other Revenues	*74*	*0*	*0*	*0*
		Total Workforce Investment Financing Sources	**3,574,689**	**2,545,778**	**2,177,596**	**2,177,596**
		Total Special Revenue Funds Funding Sources	**$ 53,545,152**	**$ 60,720,097**	**$ 57,117,054**	**$ 57,117,054**

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 2012-13	County Budget Form Schedule 6 Proposed

Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 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	33	175	0	0
		Total Revenue From Use of Money and Property	*33*	*175*	*0*	*0*
	Aid From Other Governmental Agencies					
	95600	Federal Other	0	993,250	0	0
		Total Aid From Other Governmental Agencies	*0*	*993,250*	*0*	*0*
	Charges For Current Services					
	96621	Impact Fees	0	55,000	0	0
		Total Charges For Current Services	*0*	*55,000*	*0*	*0*
	Other Revenues					
	97214	Operating Transfers In - Tobacco Securitization	205,368	950,000	3,235,000	3,235,000
		Total Other Revenues	*205,368*	*950,000*	*3,235,000*	*3,235,000*
	Total Emergency Operations Center Financing Sources		**205,401**	**1,998,425**	**3,235,000**	**3,235,000**
Long Term Facilities						
	Revenue From Use of Money and Property					
	94200	Interest	0	300	0	0
		Total Revenue From Use of Money and Property	*0*	*300*	*0*	*0*
	Other Revenues					
	97990	Other Revenue	0	175,000	0	0
		Total Other Revenues	*0*	*175,000*	*0*	*0*
	Total Long Term Facilities Financing Sources		**0**	**175,300**	**0**	**0**
Correctional Facility						
	Revenue From Use of Money and Property					
	94200	Interest	32,674	13,000	0	0
		Total Revenue From Use of Money and Property	*32,674*	*13,000*	*0*	*0*
	Other Revenues					
	97210	Operating Transfers In	0	16,000	0	0
		Total Other Revenues	*0*	*16,000*	*0*	*0*
	Total Correctional Facility Financing Sources		**32,674**	**29,000**	**0**	**0**
Mental Health Facility						
	Revenue From Use of Money and Property					
	94200	Interest	111	0	0	0
		Total Revenue From Use of Money and Property	*111*	*0*	*0*	*0*
	Other Revenues					
	97210	Operating Transfers In	25,590	0	0	0
		Total Other Revenues	*25,590*	*0*	*0*	*0*
	Total Mental Health Facility Financing Sources		**25,701**	**0**	**0**	**0**
Justice Facility						
	Revenue From Use of Money and Property					
	94200	Interest	13	0	0	0
		Total Revenue From Use of Money and Property	*13*	*0*	*0*	*0*
	Total Justice Facility Financing Sources		**13**	**0**	**0**	**0**

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 2012-13	County Budget Form Schedule 6 Proposed

Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Fire Facility						
	Revenue From Use of Money and Property					
	94200	Interest	2,020	1,500	0	0
		Total Revenue From Use of Money and Property	*2,020*	*1,500*	*0*	*0*
	Total Fire Facility Financing Sources		**2,020**	**1,500**	**0**	**0**
Courts Building Restoration						
	Revenue From Use of Money and Property					
	94200	Interest	1,556	0	0	0
		Total Revenue From Use of Money and Property	*1,556*	*0*	*0*	*0*
	Total Courts Building Restoration Financing Sources		**1,556**	**0**	**0**	**0**
	Total Capital Projects Financing Sources		**$ 267,365**	**$ 2,204,225**	**$ 3,235,000**	**$ 3,235,000**
Debt Service						
Juvenile Hall						
	Revenue From Use of Money and Property					
	94200	Interest	1,354	1,000	1,000	1,000
		Total Revenue From Use of Money and Property	*1,354*	*1,000*	*1,000*	*1,000*
	Other Revenues					
	97210	Operating Transfers In	983,399	954,454	990,344	990,344
	97212	Operating Transfers In - CSAC COP	5,590	5,690	5,808	5,808
		Total Other Revenues	*988,989*	*960,144*	*996,152*	*996,152*
	Total Juvenile Hall Financing Sources		**990,343**	**961,144**	**997,152**	**997,152**
Energy Retrofit						
	Revenue From Use of Money and Property					
	94200	Interest	36	12	12	12
		Total Revenue From Use of Money and Property	*36*	*12*	*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		**195,496**	**195,472**	**195,472**	**195,472**
Justice Facility						
	Fines, Forfeitures and Penalties					
	93185	Courts Construction Assessments	494,217	500,000	500,000	500,000
	93187	Courts Civil Assessments	174,177	164,232	169,002	169,002
		Total Fines, Forfeitures and Penalties	*668,394*	*664,232*	*669,002*	*669,002*
	Total Justice Facility Financing Sources		**668,394**	**664,232**	**669,002**	**669,002**
Dairy Loan Program						
	Revenue From Use of Money and Property					
	94200	Interest	318,407	245,129	173,045	173,045
		Total Revenue From Use of Money and Property	*318,407*	*245,129*	*173,045*	*173,045*
	Other Revenues					
	97999	Other Revenue - Principal Pmts LTD	883,186	1,112,297	635,020	635,020
		Total Other Revenues	*883,186*	*1,112,297*	*635,020*	*635,020*
	Total Dairy Loan Program Financing Sources		**1,201,593**	**1,357,426**	**808,065**	**808,065**

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Detail of Additional Financing Sources by Fund and Account
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Pension Obligation Bonds						
	Revenue From Use of Money and Property					
	94200	Interest	55,919	35,000	40,000	40,000
		Total Revenue From Use of Money and Property	*55,919*	*35,000*	*40,000*	*40,000*
	Other Revenues					
	97990	Other Revenue	6,926,741	8,392,000	8,216,000	8,216,000
		Total Other Revenues	*6,926,741*	*8,392,000*	*8,216,000*	*8,216,000*
	Total Pension Obligation Bonds Financing Sources		**6,982,660**	**8,427,000**	**8,256,000**	**8,256,000**
	Total Debt Service Financing Sources		**$ 10,038,486**	**$ 11,605,274**	**$ 10,925,691**	**$ 10,925,691**
	TOTAL ALL FUNDS		**$ 372,522,452**	**$ 386,966,390**	**$ 390,603,810**	**$ 390,603,810**

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COUNTY OF MERCED

State of California
Summary of County Financing Uses By Function And Fund
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Schedule 7
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Description		2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1		2	3	4	5
Summarization By Function					
General		40,497,550	34,473,858	40,438,448	40,438,448
Public Protection		114,877,906	132,226,749	121,673,986	121,673,986
Public Ways and Facilities		17,160,752	15,577,589	27,890,976	27,890,976
Health and Sanitation		45,805,993	67,045,265	65,015,530	65,015,530
Public Assistance		149,221,657	148,406,736	150,451,373	150,451,373
Education		2,894,590	2,862,593	2,828,482	2,828,482
Recreation and Cultural Services		2,527,663	2,071,362	2,036,606	2,036,606
Debt Service		9,875,131	10,255,690	10,618,687	10,618,687
Total Financing Uses by Function		**382,861,242**	**412,919,842**	**420,954,088**	**420,954,088**
Appropriation for Contingencies					
General Fund				3,500,000	3,500,000
Total Appropriation for Contingencies		**0**	**0**	**3,500,000**	**3,500,000**
Subtotal Financing Uses		**382,861,242**	**412,919,842**	**424,454,088**	**424,454,088**
Provisions for Reserves and Designations					
Special Revenue Funds				0	0
Capital Projects Funds				217,586	217,586
Debt Service Funds				1,474,636	1,474,636
Total Reserves and Designations				**1,692,222**	**1,692,222**
Total Financing Uses		**382,861,242**	**412,919,842**	**426,146,310**	**426,146,310**
Summarization By Fund					
General Fund	1010	322,601,987	331,606,186	340,084,150	340,084,150
Special Revenue Funds					
Road	1020	17,160,752	15,577,589	27,890,976	27,890,976
Fire Control	1320	7,726,809	23,532,204	13,254,191	13,254,191
Affordable Housing Program	1060	946,590	3,043,393	2,394,633	2,394,633
Child Support Services Agency	1075	9,420,766	8,639,858	9,462,064	9,462,064
Sheriff Inmate Welfare	1240	674,681	1,001,265	915,317	915,317
Merced County Redevelopment Agency	1400	96,527	112,460	0	0
First 5 Merced County	1500	4,603,433	9,021,280	6,223,335	6,223,335
Spring Fair	1505	1,528,751	800,439	1,277,185	1,277,185
Fish and Game	1510	5,600	16,068	11,674	11,674
Medical Assistance Program	1515	3,964,474	5,608,090	5,569,731	5,569,731
Workforce Investment	1580-85	3,651,707	2,800,313	2,177,740	2,177,740
Capital Projects Funds					
Emergency Operations Center	1808	205,368	980,000	3,235,000	3,235,000
Long Term Facilities	1809	0	0	217,586	217,586
Correctional Facility	1810	67	5,007	1,240,000	1,240,000
Mental Health Facility	1811	30,275	0	0	0
Justice Facility	1812	3,679	0	0	0
Animal Control Facility	1815	20	0	0	0
Debt Service Funds					
Juvenile Hall	1796	991,106	997,744	997,944	997,944
Energy Retrofit	1797	195,509	195,560	195,560	195,560
Justice Facility	1802	668,394	664,232	669,002	669,002
Dairy Loan Program	1804	1,044,517	1,055,769	1,242,817	1,242,817
Pension Obligation Bonds	1799	6,915,908	7,262,385	8,908,000	8,908,000
Total Financing Uses		**382,861,242**	**412,919,842**	**426,146,310**	**426,146,310**

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	Function, Activity and Budget Unit	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted By The Board Of Supervisors
	1	2	3	4	5
General					
Legislative and Administration					
10000	Board of Supervisors	1,608,524	1,454,502	1,394,188	1,394,188
10100	County Executive Office	1,941,604	1,781,156	1,974,708	1,974,708
10200	Special Auditing	103,440	129,800	151,000	151,000
10400	Board of Equalization	5,159	5,600	8,200	8,200
	Total Legislative and Administration	*3,658,727*	*3,371,058*	*3,528,096*	*3,528,096*
Finance					
11000	Auditor-Controller	3,223,037	3,484,918	3,662,552	3,662,552
11100	Revenue and Reimbursement	1,896,443	1,825,000	1,910,586	1,910,586
11200	Assessor	3,754,681	3,453,709	3,747,855	3,747,855
11300	Tax Collector	648,765	708,767	966,992	966,992
11400	Treasurer	917,595	1,172,622	1,436,076	1,436,076
11500	Administrative Services - Support Services	1,701,321	1,010,353	1,434,165	1,434,165
	Total Finance	*12,141,842*	*11,655,369*	*13,158,226*	*13,158,226*
Counsel					
12500	County Counsel	2,295,162	2,278,856	2,400,679	2,400,679
	Total Counsel	*2,295,162*	*2,278,856*	*2,400,679*	*2,400,679*
Personnel					
13000	Human Resources	1,575,733	1,563,497	1,514,764	1,514,764
13100	Employee Development	49,257	0	0	0
	Total Personnel	*1,624,990*	*1,563,497*	*1,514,764*	*1,514,764*
Elections					
14000	Registrar of Voters	721,120	722,580	786,289	786,289
14200	Elections	742,445	753,455	736,169	736,169
	Total Elections	*1,463,565*	*1,476,035*	*1,522,458*	*1,522,458*
Property Management					
16000	DPW - Building Services Division	2,244,126	2,074,951	2,050,236	2,050,236
16200	Taxes, Benefits and Assessments	96,082	120,106	142,100	142,100
	Total Property Management	*2,340,208*	*2,195,057*	*2,192,336*	*2,192,336*
Plant Acquisition					
16900	Capital Projects - Courts Building Restoration	424,322	0	0	0
17000	Capital Improvement Program	10,852,545	6,099,226	5,861,000	5,861,000
17100	District Projects	344,884	235,805	200,000	200,000
17200	Capital Projects - Correctional Facility	67	5,007	1,240,000	1,240,000
17300	Capital Projects - Mental Health Facility	30,275	0	0	0
17400	Capital Projects - Justice Facility	3,679	0	0	0
17500	Capital Projects - Fire Facilities	0	0	179,405	179,405
17700	Capital Projects - Emergency Operations Center	205,368	980,000	3,235,000	3,235,000
17900	Capital Projects - Animal Control Facility	20	0	0	0
	Total Plant Acquisition	*11,861,160*	*7,320,038*	*10,715,405*	*10,715,405*
Promotion					
18000	Advertising	12,767	110,435	75,000	75,000
18100	Merced County Spring Fair	1,528,751	800,439	1,277,185	1,277,185
18200	Commerce, Aviation and Economic Development	1,158,304	1,102,857	1,057,426	1,057,426
18500	Merced County Redevelopment Agency	96,527	112,460	0	0
	Total Promotion	*2,796,349*	*2,126,191*	*2,409,611*	*2,409,611*
Other General					
19000	Risk Management	1,073,962	991,345	1,115,821	1,115,821
19700	Operating Transfers	0	0	350,000	350,000
19900	DPW - Public Works Administration	1,241,585	1,496,412	1,531,052	1,531,052
	Total Other General	*2,315,547*	*2,487,757*	*2,996,873*	*2,996,873*
	Total General	**40,497,550**	**34,473,858**	**40,438,448**	**40,438,448**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2012-13	County Budget Form Schedule 8 Proposed

	Function, Activity and Budget Unit	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted By The Board Of Supervisors
	1	2	3	4	5
Public Protection					
Judicial					
20000	County Court Operations	1,760,493	2,000,000	1,848,518	1,848,518
20100	Child Support Services Agency	9,420,766	8,639,858	9,462,064	9,462,064
20200	Grand Jury	39,858	25,000	25,000	25,000
20400	District Attorney	11,258,169	10,504,683	10,037,048	10,037,048
20600	Public Defender	4,009,494	3,825,323	3,804,527	3,804,527
21200	Indigent Defense	2,000,762	1,871,897	1,873,785	1,873,785
	Total Judicial	*28,489,542*	*26,866,761*	*27,050,942*	*27,050,942*
Police Protection					
22000	Sheriff - Court Security	2,114	0	0	0
22100	Sheriff	23,330,445	23,413,743	23,888,750	23,888,750
	Total Police Protection	*23,332,559*	*23,413,743*	*23,888,750*	*23,888,750*
Detention and Correction					
23000	Sheriff - Corrections	20,266,961	18,196,160	18,355,938	18,355,938
23100	Sheriff - Inmate Welfare	674,681	1,001,265	915,317	915,317
23300	Juvenile Hall	9,605,828	9,048,494	9,567,266	9,567,266
23400	Probation	10,388,258	15,330,571	14,005,996	14,005,996
23700	State Institutions	54,723	50,000	50,000	50,000
	Total Detention and Correction	*40,990,451*	*43,626,490*	*42,894,517*	*42,894,517*
Fire Protection					
25000	Fire	6,602,270	23,047,556	12,806,035	12,806,035
25100	Emergency Services	1,124,539	484,648	448,156	448,156
	Total Fire Protection	*7,726,809*	*23,532,204*	*13,254,191*	*13,254,191*
Flood Control					
26000	DPW - Creek Projects Division	269,426	274,141	264,158	264,158
	Total Flood Control	*269,426*	*274,141*	*264,158*	*264,158*
Protective Inspection					
27000	Agricultural Commissioner	3,204,789	3,066,545	3,098,913	3,098,913
27100	Special Pest Control	84,826	150,125	140,000	140,000
27200	Sealer of Weights and Measures	472,863	434,280	721,661	721,661
27300	DPW - Building Division	999,175	1,046,560	1,169,958	1,169,958
27400	DPW - Professional Services Division	1,797,845	0	0	0
	Total Protective Inspection	*6,559,498*	*4,697,510*	*5,130,532*	*5,130,532*
Other Protection					
28000	Recorder	1,110,862	1,020,331	1,031,668	1,031,668
28100	Coroner	902,014	927,633	1,065,595	1,065,595
28200	Affordable Housing Program	946,590	3,043,393	2,394,633	2,394,633
28300	Eastside Fish and Game Association	5,600	11,680	5,837	5,837
28400	Los Banos Sportsmen's Association	0	4,388	5,837	5,837
28500	Planning and Community Development	2,386,925	2,632,828	2,511,744	2,511,744
28600	Local Agency Formation Commission	75,998	70,400	61,600	61,600
28700	Agricultural Commissioner - Animal Control	1,668,288	1,772,986	1,745,584	1,745,584
28800	Predatory Animal Control	56,646	56,646	56,646	56,646
28900	Merced County Association of Governments	55,780	45,512	56,139	56,139
29000	Airport Land Use Commission	132,722	127,175	103,397	103,397
29400	County Clerk	168,196	102,928	152,216	152,216
	Total Other Protection	*7,509,621*	*9,815,900*	*9,190,896*	*9,190,896*
	Total Public Protection	**114,877,906**	**132,226,749**	**121,673,986**	**121,673,986**
Public Ways and Facilities					
Public Ways					
30000	DPW - Road Division	17,160,752	15,577,589	27,890,976	27,890,976
	Total Public Ways	*17,160,752*	*15,577,589*	*27,890,976*	*27,890,976*
	Total Public Ways and Facilities	**17,160,752**	**15,577,589**	**27,890,976**	**27,890,976**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2012-13	County Budget Form Schedule 8 Proposed

Function, Activity and Budget Unit	2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted By The Board Of Supervisors
1	2	3	4	5
Health and Sanitation				
Health				
40000 Health	13,104,697	18,431,892	17,274,503	17,274,503
40600 First 5 Merced County	4,603,433	9,021,280	6,223,335	6,223,335
41500 Mental Health	24,133,389	33,984,003	35,947,961	35,947,961
Total Health	*41,841,519*	*61,437,175*	*59,445,799*	*59,445,799*
Hospital Care				
49500 Medical Assistance Program	3,964,474	5,608,090	5,569,731	5,569,731
Total Hospital Care	*3,964,474*	*5,608,090*	*5,569,731*	*5,569,731*
Total Health and Sanitation	**45,805,993**	**67,045,265**	**65,015,530**	**65,015,530**
Public Assistance				
Administration				
50000 Human Services Agency	67,017,573	69,603,513	72,137,069	72,137,069
50500 IHSS Public Authority	1,478,155	1,418,550	1,535,322	1,535,322
Total Administration	*68,495,728*	*71,022,063*	*73,672,391*	*73,672,391*
Aid Programs				
51000 Assistance to the Needy	69,985,074	67,979,997	68,209,975	68,209,975
Total Aid Programs	*69,985,074*	*67,979,997*	*68,209,975*	*68,209,975*
General Relief				
53000 Aid to Indigents	250,027	277,170	277,064	277,064
Total General Relief	*250,027*	*277,170*	*277,064*	*277,064*
Other Assistance				
55000 Department of Workforce Investment (DWI)	5,130,814	4,833,471	4,742,566	4,742,566
55100 DWI - WIA - Youth	1,440,855	1,147,881	706,000	706,000
55200 DWI - WIA - Adults	194,833	285,974	304,207	304,207
55300 DWI - WIA - Dislocated Workers	283,050	225,917	311,998	311,998
55600 Department of Labor - Employment and Training	59,234	0	0	0
57400 DWI - DOL Training	0	941,890	755,535	755,535
57600 DWI - Youth Special	474,048	42	0	0
57700 DWI - Adult Special	94,197	11	0	0
57800 DWI - Dislocated Worker Special	439,290	198,579	100,000	100,000
57900 DWI - CCWC Green Jobs	666,200	19	0	0
59000 Area Agency on Aging	1,708,307	1,493,722	1,371,637	1,371,637
Total Other Assistance	*10,490,828*	*9,127,506*	*8,291,943*	*8,291,943*
Total Public Assistance	**149,221,657**	**148,406,736**	**150,451,373**	**150,451,373**
Education				
Library Services				
60000 Library	2,597,626	2,543,860	2,526,719	2,526,719
Total Library Services	*2,597,626*	*2,543,860*	*2,526,719*	*2,526,719*
Agricultural Education				
61000 Cooperative Extension	296,964	318,733	301,763	301,763
Total Agricultural Education	*296,964*	*318,733*	*301,763*	*301,763*
Total Education	**2,894,590**	**2,862,593**	**2,828,482**	**2,828,482**
Recreation and Cultural Services				
Recreation Facilities				
70000 DPW - Recreation Division	257,583	259,970	267,586	267,586
70100 DPW - Special Recreation Division	46,169	10,098	0	0
70200 DPW - Parks Division	2,223,911	1,801,294	1,769,020	1,769,020
Total Recreation Facilities	*2,527,663*	*2,071,362*	*2,036,606*	*2,036,606*
Total Recreation and Cultural Services	**2,527,663**	**2,071,362**	**2,036,606**	**2,036,606**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2012-13	County Budget Form Schedule 8 Proposed

Function, Activity and Budget Unit		2010-11 Actual	2011-12 Estimated	2012-13 Recommended	2012-13 Adopted By The Board Of Supervisors
1		2	3	4	5
Debt Service					
Long Term Debt Service					
70800	Debt Service - Juvenile Hall	991,106	997,744	997,944	997,944
70900	Debt Service - Energy Retrofit	195,509	195,560	195,560	195,560
	Total Long Term Debt Service	*1,186,615*	*1,193,304*	*1,193,504*	*1,193,504*
Interest on Notes and Warrants					
71000	Interest on TRANS and Other Notes	59,697	80,000	80,000	80,000
	Total Interest on Notes and Warrants	*59,697*	*80,000*	*80,000*	*80,000*
Long Term Debt Service					
71300	Debt Service - Justice Facility	668,394	664,232	669,002	669,002
71500	Debt Service - Dairy Loan Program	1,044,517	1,055,769	1,055,768	1,055,768
71900	Debt Service - Pension Obligation Bonds	6,915,908	7,262,385	7,620,413	7,620,413
	Total Long Term Debt Service	*8,628,819*	*8,982,386*	*9,345,183*	*9,345,183*
	Total Debt Service	**9,875,131**	**10,255,690**	**10,618,687**	**10,618,687**
	Grand Total Financing Uses by Function	**382,861,242**	**412,919,842**	**420,954,088**	**420,954,088**

DEPARTMENTAL BUDGETS

GENERAL FUNCTION

STATE CONTROLLER
COUNTY BUDGET ACT
JANUARY 2010

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
OTHER REVENUE	14,333	0	0	0
TOTAL REVENUES	14,333	0	0	0
SALARIES & EMPLOYEE BENEFITS	1,270,122	1,121,744	1,314,230	1,314,230
SERVICES & SUPPLIES	402,137	364,174	170,704	170,704
OTHER CHARGES	-169	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-63,566	-31,416	-90,746	-90,746
TOTAL EXPENDITURES/APPROPRIATIONS	1,608,524	1,454,502	1,394,188	1,394,188
NET COST	-1,594,191	-1,454,502	-1,394,188	-1,394,188

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 decreased overall, but will be revisited at Final Budget based on new trends.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Board of Supervisors	5	5	5	5
Chief Deputy Board Clerk	1	1	1	1
Deputy Board Clerk I/II	4	2	2	2
Administrative Assistant (At-Will)	3	0	0	0
Office Assistant I/II	0	1	1	1
TOTAL FULL-TIME & VS	13	9	9	9
Extra Help				
EH Deputy Board Clerk I/II	1.00	1.00	1.00	1.00
EH Student Intern	0.45	1.50	1.50	1.50
TOTAL FTE	1.45	2.50	2.50	2.50
TOTAL BUDGETED/APPROVED	14.45	11.50	11.50	11.50

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.

On June 28, 2011 the Board of Supervisors approved to delete three (3) vacant Administrative Assistant (At-Will) positions (Position #12, 13, and 14) to be replaced with extra help appropriation, delete two (2) vacant Deputy Board Clerk I/II (Position #2 and 9) and add one vacant (1) Office Assistant I/II also 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 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, Professional and Special Services, and Transportation and Travel, due to fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This account was adjusted for intrafund transfers.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	38,092	0	0	0
TOTAL REVENUES	38,092	0	0	0
SALARIES & EMPLOYEE BENEFITS	1,612,510	1,514,199	1,683,394	1,683,394
SERVICES & SUPPLIES	324,687	276,907	301,314	301,314
OTHER CHARGES	-135	0	0	0
INTRAFUND & INTERFUND TRANSFERS	4,542	-9,950	-10,000	-10,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,941,604	1,781,156	1,974,708	1,974,708
NET COST	-1,903,512	-1,781,156	-1,974,708	-1,974,708

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

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
County Executive Officer	1	1	1	1
Assistant County Executive Officer	1	1	1	1
Deputy County Executive-Budget	1	1	1	1
Management Analyst I/II/III	4	3	3	3
Special Projects-Grant Writer	1	1	1	1
Executive Secretary-Confidential	1	1	1	1
Administrative Support Aide-Confidential	1	0	0	0
Secretary III-Confidential	1	1	1	1
TOTAL FULL-TIME & VS	11	9	9	9
TOTAL BUDGETED/APPROVED	11.00	9.00	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).

On August 24, 2010 (final budget) the Board of Supervisors approved to delete one (1) vacant Director of Governmental Affairs position (Position #21) and 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).

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

The salary 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 decreased due to Special Department Expense-Other, Professional and Special Services – Data Processing, and Transportation and Travel-In State Overnight, based on usage and due to fiscal constraints.

OTHER CHARGES

None.

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

CAPITAL ASSETS
None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	27,390	27,390	49,890	49,890
TOTAL REVENUES	27,390	27,390	49,890	49,890
SERVICES & SUPPLIES	117,440	137,500	160,000	160,000
INTRAFUND & INTERFUND TRANSFERS	-14,000	-7,700	-9,000	-9,000
TOTAL EXPENDITURES/APPROPRIATIONS	103,440	129,800	151,000	151,000
NET COST	-76,050	-102,410	-101,110	-101,110

SPECIAL AUDITING

BUDGET UNIT 10200

This budget unit is administered through the Auditor-Controller's Office and was established to provide appropriation for the County's Comprehensive Annual Financial Report (CAFR), the County's Single Audit Reports and any other grants or programs for which audits are mandatory. A portion of the Single Audit cost is recovered through the Countywide Cost Allocation Plan. Costs for audits of specific grants or programs are subsequently billed directly to the departments administering those grants or programs.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category accounts for the audit fees described above and the costs associated with the printing of those associated audit reports.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is utilized for the collection of audit fees of specific grants or programs which have been billed directly to other General Fund departments.

CAPITAL ASSETS

None.

REVENUE

Amounts in the Charges For Current Services category represent the collection of audit fees of specific grants or programs which are billed directly to other departments which operate outside the General Fund.

STATE CONTROLLER
COUNTY BUDGET ACT
JANUARY 2010

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	5,159	5,600	8,200	8,200
TOTAL EXPENDITURES/APPROPRIATIONS	5,159	5,600	8,200	8,200
NET COST	-5,159	-5,600	-8,200	-8,200

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. Beginning in 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 compared to the prior year.

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 2012-2013

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TAXES	55,624,875	55,373,614	57,064,860	57,064,860
LICENSES AND PERMITS	1,499,224	1,472,543	1,450,000	1,450,000
FINES FORFEITS AND PENALTIES	5,170,117	171,304	1,684,939	1,684,939
USE OF MONEY AND PROPERTY	1,332,371	972,388	873,245	873,245
AID FROM OTHER GOVT AGENCIES	1,319,487	1,714,988	1,200,913	1,200,913
CHARGES FOR CURRENT SERVICES	2,713,807	3,803,602	1,555,087	1,555,087
OTHER REVENUE	479,147	120,753	15,000	15,000
TOTAL REVENUES	68,139,028	63,629,192	63,844,044	63,844,044
SALARIES & EMPLOYEE BENEFITS	2,500,681	2,598,329	2,758,481	2,758,481
SERVICES & SUPPLIES	722,356	886,589	904,071	904,071
TOTAL EXPENDITURES/APPROPRIATIONS	3,223,037	3,484,918	3,662,552	3,662,552
NET COST	64,915,991	60,144,274	60,181,492	60,181,492

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 increased over the prior year based on an increase in Property Taxes Current Secured, Property Taxes In Lieu of Vehicle License Fees, and Sales and Use Tax based on departmental estimates. Revenue was reduced for Interest and Cost Allocation.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Auditor/Controller/Recorder/Clerk	1	1	1	1
Asst. Auditor/Controller/Recorder/Clerk	1	1	1	1
Chief Deputy Auditor/Controller	1	1	1	1
Supervising Auditor	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	3	3	3	3
Accounting Technician	3	2	2	2
Payroll Technician–Confidential	1	1	1	1
Secretary III	1	1	0	0
Account Clerk III	1	1	1	1
Account Clerk I/II	1	1	1	1
Office Assistant III	0	0	1	1
TOTAL FULL-TIME & VS	23	22	22	22

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 APPROVED	2011/12 APPROVED	2011/12 REQUESTED	2011/12 RECOMMENDED
Extra Help				
EH Account Clerk III	0.23	0.23	0.23	0.23
EH Special Projects	0.25	0.25	0.25	0.25
TOTAL FTE	0.48	0.48	0.48	0.48
TOTAL BUDGETED/APPROVED	23.48	22.48	22.48	22.48

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.

For fiscal year 2012/13 the department requests to delete one (1) Secretary III (Position #19) and add one (1) Office Assistant III in an effort to decrease overall net county costs. The CEO's Office supports this and will bring recommendations at Final Budget.

SERVICES AND SUPPLIES

This category increased overall due to estimates for Professional and Special Services - Data Processing compared to the prior year.

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 2012-2013

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	2,062,889	1,812,861	1,924,152	1,924,152
TOTAL REVENUES	2,062,889	1,812,861	1,924,152	1,924,152
SALARIES & EMPLOYEE BENEFITS	1,687,049	1,429,764	1,490,374	1,490,374
SERVICES & SUPPLIES	313,499	517,595	498,571	498,571
INTRAFUND & INTERFUND TRANSFERS	-104,105	-122,359	-122,359	-122,359
CAPITAL ASSETS	0	0	44,000	44,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,896,443	1,825,000	1,910,586	1,910,586
NET COST	166,446	-12,139	13,566	13,566

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, Environmental Health, Fire Department, Sheriff's Department, Library, Probation, Public Defender Fees, Public Works, Mental Health, Risk Management, Superior Courts, and delinquent Unsecured Property Tax. In addition, the division collects housing loans, business loans, dairy loan program payments, non-sufficient fund payments, and booking fees/emergency response fees for the cities of Los Banos and Merced.

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 functions. Ongoing updates and custom programming of the CUBS system will continue through FY 2012/13 to meet the department's needs.

In FY 2009/10 Revenue and Reimbursement began collection of delinquent unsecured taxes. In FY 2010/11, Revenue and Reimbursement entered into an agreement with the city of Merced to collect jail booking fees. In FY 2011/12, Revenue and Reimbursement entered into an agreement with the city of Los Banos to collect jail booking fees.
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 hours per day, 7 days per week.

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. For FY 2012/13, it is anticipated that the department will be implementing an automated predictive dialing system that will enable the department to increase collections with minimal resources.

REVENUE

For Fiscal Year 2012/13, this category was increased from the prior year in Reimbursement Office.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Revenue & Reimbursement Officer	1	0	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	4	4	4
Collection Agent I/II/III	9	8	8	8
Legal Clerk I/II	0	0	0	0
TOTAL FULL TIME & VS	19	15	15	15
Extra Help				
EH Account Clerk I/II	1.00	1.00	0.00	0.00
TOTAL FTE	1.00	1.00	0.00	0.00
TOTAL BUDGETED/APPROVED	20.00	16.00	15.00	15.00

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.

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)
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.

On June 28, 2011 the Board of Supervisors approved the department requests to delete one (1) filled revenue and Reimbursement Officer (Position #1), two (2) filled Collection Clerk I/II/III (Position #8, 22), and one (1) vacant Collection Agent I/II/III (Position #9) due to a loss in contract revenue from the Superior Courts and other estimated reductions in revenue.

The salary 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
For Fiscal Year 2012/13, this category was reduced overall due to county-wide fiscal constraints.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
For Fiscal Year 2012/13, this category was increased due to departmental contract for collection services.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED
84019 Auto Dialer Software	$44,000	$44,000
TOTAL	$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 2012-2013

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	1,164,748	1,104,515	1,097,515	1,097,515
OTHER REVENUE	24,668	61,793	57,200	57,200
TOTAL REVENUES	1,189,416	1,166,308	1,154,715	1,154,715
SALARIES & EMPLOYEE BENEFITS	3,225,831	3,010,810	3,232,162	3,232,162
SERVICES & SUPPLIES	528,850	442,899	510,193	510,193
CAPITAL ASSETS	0	0	5,500	5,500
TOTAL EXPENDITURES/APPROPRIATIONS	3,754,681	3,453,709	3,747,855	3,747,855
NET COST	-2,565,265	-2,287,401	-2,593,140	-2,593,140

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 2012-2013 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, and Other Sales based on departmental estimate.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Assessor/Recorder	1	1	1	1
Assistant Assessor/Recorder	1	1	1	1
Chief of Mapping & Title Services	1	0	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	0	0	0
Supervising Auditor/Appraiser	1	1	1	1
Appraiser I/II/III	7	6	6	6

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Senior Appraiser	0	1	2	2
Assistant Title Technician	1	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	5	4	3	3
TOTAL FULL-TIME & VS	31	27	27	27
Extra Help				
EH Appraiser I/II/III	0.50	0.50	0.50	0..50
EH Assessment Clerk III	0.10	0.00	0.00	0.00
TOTAL FTE	0.60	0.50	0.00	0.50
TOTAL BUDGETED/APPROVED	31.60	27.50	27.50	27.50

On August 19, 2009 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 became effective January 5, 2009.

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.

On June 28, 2011 the Board of Supervisor's deleted 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.

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**.**

On February 7, 2012, the Board of Supervisors approved the reorganization of the County Clerk and Registrar of Voter oversight from the Treasurer/Tax Collector's Office to the Assessor's Office.

The salary 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 fiscal year 2012/13 the department requests to delete one (1) Assessment Clerk I/II and add one (1) Senior Appraiser. This request is currently under consideration by the CEO; however no policy actions will be taken until FY 2012/13 Final Budget.

SERVICES AND SUPPLIES

This category is increased overall due to an increase in General Liability Insurance. Professional and Special Services – Data Processing and Communications – Internal Services were also increased. Postage was decreased due to departmental estimate.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
84024	1 Scanner	$5,500	$5,500
Total		$5,500	$5,500

The existing scanner has worn out and a replacement unit is needed.

STATE CONTROLLER
COUNTY BUDGET ACT
JANUARY 2010

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TAXES	313,403	328,115	440,194	440,194
FINES FORFEITS AND PENALTIES	3,620	0	0	0
CHARGES FOR CURRENT SERVICES	404,306	404,140	716,057	716,057
OTHER REVENUE	24,402	24,000	24,000	24,000
TOTAL REVENUES	745,731	756,255	1,180,251	1,180,251
SALARIES & EMPLOYEE BENEFITS	414,568	443,101	374,539	374,539
SERVICES & SUPPLIES	234,197	265,666	587,623	587,623
INTRAFUND & INTERFUND TRANSFERS	0	0	4,830	4,830
TOTAL EXPENDITURES/APPROPRIATIONS	648,765	708,767	966,992	966,992
NET COST	96,966	47,488	213,259	213,259

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 increased overall from the prior year based on estimates for Delinquent Cost Revenue, Auction Fee Reimbursement, and Other Taxes – Motel Tax.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Tax Collector Clerk I/II	4	4	3	3
Tax Collector Clerk III	1	1	1	1
TOTAL FULL-TIME & VS	5	5	4	4
Extra Help				
EH Assistant Processor	1.60	1.60	0.00	0.00
EH Student Intern	0.00	0.00	1.60	1.60
TOTAL FTE	1.60	1.60	1.60	1.60
TOTAL BUDGETED/APPROVED	6.60	6.60	5.60	5.60

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.

For fiscal year 2012/13 the department requests to delete one (1) vacant Tax Collector I/II (Position #6) due to workload needs in Treasurer's Office.

SERVICES AND SUPPLIES

This category has increased overall from prior year in Professional and Special Services and Office Expense-Postage. Other categories such as Publications and Legal Notices, Rents and Leases-structural improvements, and Transportation and Travel were reduced from prior year.

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 2012-2013

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	456	0	0	0
CHARGES FOR CURRENT SERVICES	784,648	970,860	1,166,165	1,166,165
OTHER REVENUE	118,481	0	0	0
TOTAL REVENUES	903,585	970,860	1,166,165	1,166,165
SALARIES & EMPLOYEE BENEFITS	732,027	744,074	833,119	833,119
SERVICES & SUPPLIES	185,568	428,548	589,334	589,334
INTRAFUND & INTERFUND TRANSFERS	0	0	-4,830	-4,830
CAPITAL ASSETS	0	0	18,453	18,453
TOTAL EXPENDITURES/APPROPRIATIONS	917,595	1,172,622	1,436,076	1,436,076
NET COST	-14,010	-201,762	-269,911	-269,911

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 Charges for Current Services - Other revenue.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Treasurer/Tax Collector	1	1	1	1
Assistant Treasurer-Tax Collector	1	1	1	1
Chief Deputy Tax Collector	1	1	1	1
Accounting Technician	1	1	2	2
Accountant I/II	1	1	1	1
TOTAL FULL-TIME & VS	5	5	6	6
TOTAL BUDGETED/APPROVED	5.00	5.00	6.00	6.00

On August 19, 2009 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).

On February 7, 2012, the Board of Supervisors approved the reorganization of the County Clerk and Registrar of Voter oversight from the Treasurer/Tax Collector's Office to the Assessor's Office.

The salary 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 fiscal year 2012/13 the department requests to add one (1) Accounting Technician due to workload needs shifting from Tax Collector office.

SERVICES AND SUPPLIES

This category was increased from the prior year for Professional and Special Services – Security, Travel In-State Overnight and Travel-Out of State.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
84009	1 Copy Machine	$9,661	$9,661
84011	Jetscan Currency Counter	3,368	3,368
84012	Facta Compliant Shredder	5,424	5,424
TOTAL		$18,453	$18,453

The Copy Machine is needed to replace equipment that is no longer working. The Currency Counter is requested to replace equipment that is obsolete and no longer functioning to current standards. The Shredder is requested to comply with Federal law in disposing of constituent checks.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	34,135	34,520	36,276	36,276
CHARGES FOR CURRENT SERVICES	311,685	124,340	161,000	161,000
OTHER REVENUE	209,245	262,468	244,352	244,352
TOTAL REVENUES	555,065	421,328	441,628	441,628
SALARIES & EMPLOYEE BENEFITS	1,533,225	1,379,220	1,419,450	1,419,450
SERVICES & SUPPLIES	1,479,736	1,554,924	1,234,699	1,234,699
INTRAFUND & INTERFUND TRANSFERS	-1,311,640	-1,923,791	-1,219,984	-1,219,984
TOTAL EXPENDITURES/APPROPRIATIONS	1,701,321	1,010,353	1,434,165	1,434,165
NET COST	-1,146,256	-589,025	-992,537	-992,537

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

This category is increased overall. Personnel Services is increased based on actual trends and increased need for services at Child Support Agency. Other Revenue is increased based on postage use and costs.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
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	0	0	0
Office Assistant III	1	1	1	1
Office Assistant I/II	1	1	1	1
Supervising Janitor	1	0	0	0
Lead Janitor	1	1	1	1
Janitor	16	16	14	14
TOTAL FULL-TIME & VS	24	22	20	20
Extra Help				
EH Procurement Specialist I/II	0.00	0.00	0.00	0.00
EH Office Assistant III	0.00	0.00	0.00	0.00
EH Account Clerk II	0.00	0.00	0.00	0.00
EH Janitor	0.00	0.00	0.00	0.00
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	24.00	22.00	20.00	20.00

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

On August 18, 2009 (Final Budget) the Board of Supervisors approved the reorganization of the department; adding one (1) Purchasing Manager and deleting one (1) Assistant Director Administrative Services-Supportive Services (Position #3)

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.

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.

On June 28, 2011 the Board of Supervisors approved the department requests to delete one (1) filled Supervising Janitor (Position #29) effective August 1, 2011.

The salary 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 2012/13 the department requests to delete two (2) vacant Janitors (Position # 15, 22) in order to decrease department's net county cost.

SERVICES AND SUPPLIES

This category is decreased overall based on reductions in Supplies Re-issued, Household Expense, Supplies Re-Issued-Special Orders, Office Expense-Metered Mail, and Data Processing. General Liability is decreased based on charges from Risk Management.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers In is adjusted based on current and projected services to be provided.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - COUNSEL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	488,057	474,000	478,229	478,229
OTHER REVENUE	981	0	0	0
TOTAL REVENUES	489,038	474,000	478,229	478,229
SALARIES & EMPLOYEE BENEFITS	2,444,626	2,523,575	2,620,996	2,620,996
SERVICES & SUPPLIES	331,919	304,281	267,689	267,689
INTRAFUND & INTERFUND TRANSFERS	-481,383	-555,200	-488,006	-488,006
CAPITAL ASSETS	0	6,200	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,295,162	2,278,856	2,400,679	2,400,679
NET COST	-1,806,124	-1,804,856	-1,922,450	-1,922,450

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 decreased compared to the prior year in Legal Services. Revenue was estimated higher for Personnel Services.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
County Counsel	1	1	1	1
Assistant County Counsel	1	1	1	1
Chief Civil Litigator	1	1	1	1
Chief Deputy County Counsel	1	1	1	1
Senior Deputy County Counsel	1	0	0	0
Deputy County Counsel I/II/III/IV	4	5	5	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.

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.

The salary 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 compared to the prior year for Professional and Special Services – Data Processing and Transportation and Travel – Out of State.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
Intrafund Transfers 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 2012-2013

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PERSONNEL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	230	300	60	60
OTHER REVENUE	10,297	6,325	8,125	8,125
TOTAL REVENUES	10,527	6,625	8,185	8,185
SALARIES & EMPLOYEE BENEFITS	1,247,792	1,155,208	1,169,887	1,169,887
SERVICES & SUPPLIES	374,630	465,289	406,477	406,477
INTRAFUND & INTERFUND TRANSFERS	-46,689	-57,000	-61,600	-61,600
TOTAL EXPENDITURES/APPROPRIATIONS	1,575,733	1,563,497	1,514,764	1,514,764
NET COST	-1,565,206	-1,556,872	-1,506,579	-1,506,579

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 from prior year due to less anticipated revenue for services provided to department and employees.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Director of Human Resources	1	1	1	1
Human Resources Manager	1	1	1	1
Human Resources Analyst I/II/III	4	3	3	3
Personnel Technician I/II	1	1	1	1
County Office Supervisor	1	1	1	1
Payroll Technician-Confidential	1	1	1	1
Support Services Assistant–Confidential	2	0	0	0
Office Assistant I/II-Confidential	1	1	0	0
TOTAL FULL-TIME & VS	12	9	8	8
Extra Help				
EH Office Assistant I/II	0.00	0.00	0.00	0.00
EH Personnel Technician II	0.00	0.00	0.00	0.00
EH Account Clerk II	0.00	0.00	0.00	0.00
EH Transcriber Typist	0.00	0.00	0.00	0.00
EH Student Intern	0.50	0.50	0.00	0.00
TOTAL FTE	0.50	0.50	0.00	0.00
TOTAL BUDGETED/APPROVED	12.50	9.50	8.00	8.00

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.

On June 28, 2011 the board of Supervisors approved the department requests to delete one (1) filled Support Services Assistant - Confidential (Position #14) effective August 1, 2011 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.

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

The department requests to delete one (1) vacant Office Assistant I/II – Confidential (Position #19) for FY 2012/13.

SERVICES AND SUPPLIES

This category decreased overall in Professional and Special Services – Contract Agreements, Professional and Special Services – Medical Services, Professional and Special Services – Psych Evaluation, and in Publications and Transportation and Travel – In State Overnight.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers In have been adjusted from the prior year based on the departmental estimate.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PERSONNEL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	49,257	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	49,257	0	0	0
NET COST	-49,257	0	0	0

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

Staff from the Human Resource Department performs the functions of this budget unit.

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 2012-2013

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - ELECTIONS

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	125,171	66,896	11,653	11,653
CHARGES FOR CURRENT SERVICES	4,798	6,000	10,000	10,000
TOTAL REVENUES	129,969	72,896	21,653	21,653
SALARIES & EMPLOYEE BENEFITS	415,907	511,292	565,464	565,464
SERVICES & SUPPLIES	213,001	211,288	220,825	220,825
CAPITAL ASSETS	92,212	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	721,120	722,580	786,289	786,289
NET COST	-591,151	-649,684	-764,636	-764,636

REGISTRAR OF VOTERS

BUDGET UNIT 14000

On November 22, 2011 the Board of Supervisors approved reorganizing the management oversight of the Registrar of Voters function from the Treasurer-Tax Collector to the Assessor-Recorder.

The Assessor-Recorder serves as the interim 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

For Fiscal Year 2012/13, this category is reduced overall in State Other revenue.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Assistant Registrar of Voters	1	1	1	1
County Clerk/Registrar of Voters I/II	4	4	4	4
Support Services Analyst I/II	0	1	1	1
TOTAL FULL-TIME & V/S	5	6	6	6
Extra Help				
EH Election Clerk I	0.30	0.30	0.00	0.00
TOTAL FTE	0.30	0.30	0.00	0.00
TOTAL BUDGETED/APPROVED	5.30	6.30	6.00	6.00

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.

On August 19th, 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'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.

On June 28, 2011 the Board of Supervisors approved the department's request to transfer one (1) Support Services Analyst I/II (Position #6) from BU 14200.

The salary 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 from prior year due to decreases in Professional and Special Services. Insurance – General Liability and Communications – Internal Services were increased.

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 2012-2013

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - ELECTIONS

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	119,954	1,200	0	0
CHARGES FOR CURRENT SERVICES	352,638	293,357	100,000	100,000
OTHER REVENUE	667	0	0	0
TOTAL REVENUES	473,259	294,557	100,000	100,000
SALARIES & EMPLOYEE BENEFITS	138,105	112,885	94,971	94,971
SERVICES & SUPPLIES	561,822	640,570	641,198	641,198
CAPITAL ASSETS	42,518	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	742,445	753,455	736,169	736,169
NET COST	-269,186	-458,898	-636,169	-636,169

ELECTIONS

Budget Unit 14200

On November 22, 2011 the Board of Supervisors approved reorganizing the management oversight of the Elections function from the Treasurer-Tax Collector, to the Assessor-Recorder.

The Assessor-Recorder serves as the interim 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 decreased overall from prior year due to reduction in State Mandated Costs.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Support Services Analyst I/II	1	0	0	0
TOTAL FULL-TIME & VS	1	0	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	4.13	3.13	3.13	3.13

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

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

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).

On June 28, 2011 the Board of Supervisors approved the departments requests to transfer one (1) Support Service Analyst I/II (Position #2) to BU14000.

The salary 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 decreased overall from the prior year for Maintenance Equipment, Professional and Special Services, Special Department Expense – Election Expense and Special Department Expense – Board Fees.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	288,244	459,639	249,607	249,607
CHARGES FOR CURRENT SERVICES	91,004	93,800	104,400	104,400
OTHER REVENUE	212,870	4,780	8,000	8,000
TOTAL REVENUES	592,118	558,219	362,007	362,007
SALARIES & EMPLOYEE BENEFITS	1,365,194	1,382,479	1,432,272	1,432,272
SERVICES & SUPPLIES	3,224,866	3,470,807	3,619,882	3,619,882
INTRAFUND & INTERFUND TRANSFERS	-2,376,140	-2,782,081	-3,005,718	-3,005,718
CAPITAL ASSETS	30,206	3,746	3,800	3,800
TOTAL EXPENDITURES/APPROPRIATIONS	2,244,126	2,074,951	2,050,236	2,050,236
NET COST	-1,652,008	-1,516,732	-1,688,229	-1,688,229

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
Anticipated overall decrease in revenue is due to relinquishing hydro plan ownership.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Building Services Manager	1	1	1	1
HVAC Supervisor	1	1	1	1
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
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
The opening of the District Attorney building and the reuse of the Environmental Health Building and the ongoing maintenance of the Old Hospital and Old Juvenile Hall sites has caused the accounts in services and supplies to be increased. This category increased primarily due to higher Maintenance Structure Improvements and Insurance – General Liability costs. A contract is in place for demolition of both the Old Hospital which should be completed by late 2012. All utilities including gas, electric, water, sewer and refuse continue to increase.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
Intrafund transfers were adjusted due to reimbursement of higher costs.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED
82016 Uninterruptable Power Supply	$3,800	$3,800
TOTAL	$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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TOTAL REVENUES	0	0	0	0
SALARIES & EMPLOYEE BENEFITS	92,186	120,000	135,000	135,000
SERVICES & SUPPLIES	3,836	6	7,000	7,000
OTHER CHARGES	60	100	100	100
TOTAL EXPENDITURES/APPROPRIATIONS	96,082	120,106	142,100	142,100
NET COST	-96,082	-120,106	-142,100	-142,100

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 decreased from prior year based on departmental estimates.

SERVICES AND SUPPLIES

This category budgeted at prior years 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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	1,556	0	0	0
TOTAL REVENUES	1,556	0	0	0
INTRAFUND & INTERFUND TRANSFERS	424,322	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	424,322	0	0	0
NET COST	-422,766	0	0	0

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	0	419,485	0	0
CHARGES FOR CURRENT SERVICES	0	88,554	0	0
OTHER REVENUE	9,291,295	4,500,053	5,296,000	5,296,000
TOTAL REVENUES	9,291,295	5,008,092	5,296,000	5,296,000
SERVICES & SUPPLIES	74,997	54,000	100,000	100,000
INTRAFUND & INTERFUND TRANSFERS	48,759	6,600	0	0
CAPITAL ASSETS	10,728,789	6,038,626	5,761,000	5,761,000
TOTAL EXPENDITURES/APPROPRIATIONS	10,852,545	6,099,226	5,861,000	5,861,000
NET COST	-1,561,250	-1,091,134	-565,000	-565,000

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 12/13.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
83600	Structures and Improvements	$350,000	$350,000
87011	Martin Luther King Cleanup	95,000	95,000
87012	Hospital Facility Reuse Study	4,300,000	4,300,000
87095	One Stop Permitting Shop	433,000	433,000
87098	Kane Building Remodel	175,000	175,000
87099	Probation-Sheriff AB 109 Remodel	388,000	388,000
87912	Community and Veterans Halls	20,000	20,000
TOTAL		$5,761,000	$5,761,000

Structures and Improvements have been programmed for emergency projects not listed in FY 2012/13.
Martin Luther King Cleanup, Hospital Facility Reuse Study, One Stop Permitting Shop, Kane Building Remodel, and Probation-Sheriff AB 109 Remodel are re-budgeted for FY 2012/13 and Community and Veterans Halls is appropriated for pending projects.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	42,000	147,779	109,254	109,254
OTHER CHARGES	143,403	19,220	0	0
INTRAFUND & INTERFUND TRANSFERS	159,281	68,806	90,746	90,746
CAPITAL ASSETS	200	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	344,884	235,805	200,000	200,000
NET COST	-344,884	-235,805	-200,000	-200,000

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

This category budgeted less than prior year for account Special Department Expense – Other.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfer Out was adjusted compared to prior year.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	32,674	13,000	0	0
OTHER REVENUE	0	16,000	0	0
TOTAL REVENUES	32,674	29,000	0	0
CONTINGENCIES	0	0	1,240,000	1,240,000
CAPITAL ASSETS	67	5,007	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	67	5,007	1,240,000	1,240,000
NET COST	32,607	23,993	-1,240,000	-1,240,000

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

An appropriation for Contingency to meet unanticipated needs for the correctional facility is established.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	111	0	0	0
OTHER REVENUE	25,590	0	0	0
TOTAL REVENUES	25,701	0	0	0
CAPITAL ASSETS	30,275	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	30,275	0	0	0
NET COST	-4,574	0	0	0

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	13	0	0	0
TOTAL REVENUES	13	0	0	0
INTRAFUND & INTERFUND TRANSFERS	3,679	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,679	0	0	0
NET COST	-3,666	0	0	0

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	2,020	1,500	0	0
TOTAL REVENUES	2,020	1,500	0	0
INTRAFUND & INTERFUND TRANSFERS	0	0	179,405	179,405
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	179,405	179,405
NET COST	2,020	1,500	-179,405	-179,405

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
Transfer out are adjusted compared to the prior year.

CAPITAL ASSETS
None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	0	300	0	0
OTHER REVENUE	0	175,000	0	0
TOTAL REVENUES	0	175,300	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	0	0
NET COST	0	175,300	0	0

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
Structures and Improvements are reduced compared to the prior year.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	33	175	0	0
AID FROM OTHER GOVT AGENCIES	0	993,250	0	0
CHARGES FOR CURRENT SERVICES	0	55,000	0	0
OTHER REVENUE	205,368	950,000	3,235,000	3,235,000
TOTAL REVENUES	205,401	1,998,425	3,235,000	3,235,000
CAPITAL ASSETS	205,368	980,000	3,235,000	3,235,000
TOTAL EXPENDITURES/APPROPRIATIONS	205,368	980,000	3,235,000	3,235,000
NET COST	33	1,018,425	0	0

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.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
87010	Emergency Operations Center	$3,235,000	$3,235,000
	TOTAL	$3,235,000	$3,235,000

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

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COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TOTAL REVENUES	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	20	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	20	0	0	0
NET COST	-20	0	0	0

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 2012-2013

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TOTAL REVENUES	0	0	0	0
OTHER CHARGES	12,767	110,435	75,000	75,000
TOTAL EXPENDITURES/APPROPRIATIONS	12,767	110,435	75,000	75,000
NET COST	-12,767	-110,435	-75,000	-75,000

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 increased from prior year in Contributions to Other Agencies.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	669,783	735,000	735,000	735,000
AID FROM OTHER GOVT AGENCIES	205,963	165,000	165,000	165,000
OTHER REVENUE	800,485	260,000	260,000	260,000
TOTAL REVENUES	1,676,231	1,160,000	1,160,000	1,160,000
SALARIES & EMPLOYEE BENEFITS	468,845	0	473,951	473,951
SERVICES & SUPPLIES	1,053,893	583,631	586,426	586,426
OTHER CHARGES	423	6,000	6,000	6,000
INTRAFUND & INTERFUND TRANSFERS	5,590	5,808	5,808	5,808
CAPITAL ASSETS	0	205,000	205,000	205,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,528,751	800,439	1,277,185	1,277,185
NET COST	147,480	359,561	-117,185	-117,185

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. Spring Fair has been up to date in regard to the payment schedule.

REVENUE

Although State Funding for County Fairs has been eliminated, increases in revenue for construction and from concessions and rents are anticipated.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
County Spring Fair Manager	1	1	1	1
Spring Fair Coordinator VS	1	1	1	1
Support Services Analyst I/II	0	0	0	0
Spring Fair Program Assistant VS	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, and Insurance – General Liability based on departmental projected estimates.

OTHER CHARGES

No change from previous year.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
83600	Structures and Improvements	$205,000	$205,000
TOTAL		$205,000	$205,000

Appropriations are established in this line item for an Irrigation System Update, O'Banion Auditorium Renovation, Parking Lots and Roadway, Livestock Area Equipment, and Exhibit Building Heat/Air Conditioner.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	139,125	138,855	138,000	138,000
USE OF MONEY AND PROPERTY	12,344	9,777	9,776	9,776
AID FROM OTHER GOVT AGENCIES	342	40,000	40,000	40,000
CHARGES FOR CURRENT SERVICES	174,443	84,392	139,196	139,196
OTHER REVENUE	145,550	123,870	123,015	123,015
TOTAL REVENUES	471,804	396,894	449,987	449,987
SALARIES & EMPLOYEE BENEFITS	934,628	941,575	893,735	893,735
SERVICES & SUPPLIES	143,716	161,282	163,691	163,691
OTHER CHARGES	79,960	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,158,304	1,102,857	1,057,426	1,057,426
NET COST	-686,500	-705,963	-607,439	-607,439

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.

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.

REVENUE

This category is increased overall on Personnel Services – Administration based on departmental estimates.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Director Commerce, Aviation & Economic Development	1	1	1	1
Assistant Director of Commerce, Aviation and Economic Development	1	0	0	0
Business Operations Manager	1	1	1	1
Staff Fiscal Analyst	1	2	2	2
Marketing and Business Retention Director	1	0	0	0
Accountant II	1	1	1	1
Secretary II	1	1	1	1
Office Assistant III	1	1	1	1
TOTAL FULL-TIME & VS	8	7	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	8.00	8.00	8.00

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.

On June 28, 2011 the Board of Supervisors approved the department's request to delete 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 to restore the deleted Marketing and Business Retention Director position in order to meet workload demands that will increase as economy recovers.

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.

The CEO's Office and the department are reviewing personnel and operations to determine the appropriate level of staffing. Recommendations are being considered for the Final Budget.

SERVICES AND SUPPLIES
This category is decreased overall, compared to the prior year, based on a reduction in Professional and Special Services – Advertising and 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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TAXES	80,680	6,665	0	0
USE OF MONEY AND PROPERTY	1,763	1,140	0	0
AID FROM OTHER GOVT AGENCIES	1,283	123	0	0
OTHER REVENUE	-11,472	0	0	0
TOTAL REVENUES	72,254	7,928	0	0
SERVICES & SUPPLIES	12,984	9,000	0	0
CAPITAL ASSETS	83,543	103,460	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	96,527	112,460	0	0
NET COST	-24,273	-104,532	0	0

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.

This budget unit is no longer used as the legislature approved bill AB26X1, in 2011, which abolished redevelopment agencies in the State of California

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 2012-2013

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	592,612	705,463	696,000	696,000
OTHER REVENUE	78,437	75,208	85,286	85,286
TOTAL REVENUES	671,049	780,671	781,286	781,286
SALARIES & EMPLOYEE BENEFITS	598,850	627,435	643,893	643,893
SERVICES & SUPPLIES	475,112	363,910	471,928	471,928
TOTAL EXPENDITURES/APPROPRIATIONS	1,073,962	991,345	1,115,821	1,115,821
NET COST	-402,913	-210,674	-334,535	-334,535

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 Personnel Services and Other Revenue-Insurance Proceeds based on departmental estimate.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Risk Management Director	1	1	1	1
Risk Analyst I/II/III	2	1	1	1
Insurance and Benefits Technician I/II	2	2	2	2
Insurance Claims Assistant	1	1	1	1
TOTAL FULL-TIME & VS	6	5	5	5
Extra Help				
EH Insurance Claims Specialist I	0.40	0.00	0.00	0.00
TOTAL FTE	0.40	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	6.40	5.00	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, and Insurance-Veterans Halls 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 2012-2013

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
OTHER REVENUE	424,322	0	0	0
TOTAL REVENUES	424,322	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	0	350,000	350,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	350,000	350,000
NET COST	424,322	0	-350,000	-350,000

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 2008/09	Final 2009/10	Final 2010/11	Final 2011/12	Requested 2012/13
Castle Enterprise Fund–Improvements	$0	$0	$0	$0	$0
Fire Fund–Operations	0	0	0	0	0
Fire Fund–Castle Fire Station	0	0	0	0	0
Road Fund–Work Program/Operations	200,000	200,000	0	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	$550,000	$550,000	$350,000	$350,000	$350,000

- Due to fiscal constraints this budget unit's funding is maintained at FY 2010/11 levels.
- Funding for Road Fund-Work Program/Operations was not programmed for FY 10/11 and is not being funded in FY 2012/13 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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	122,127	593,000	583,096	583,096
CHARGES FOR CURRENT SERVICES	1,082,252	1,114,000	1,072,927	1,072,927
OTHER REVENUE	305	0	0	0
TOTAL REVENUES	1,204,684	1,707,000	1,656,023	1,656,023
SALARIES & EMPLOYEE BENEFITS	1,620,743	1,912,043	1,787,471	1,787,471
SERVICES & SUPPLIES	126,835	111,369	135,581	135,581
INTRAFUND & INTERFUND TRANSFERS	-505,993	-527,000	-392,000	-392,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,241,585	1,496,412	1,531,052	1,531,052
NET COST	-36,901	210,588	124,971	124,971

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. The Professional Services Division was dissolved in 2011and staff consequently moved into Public Works Administration.

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 reflects administrative services costs applied to Public Works Divisions and other county departments outside the General Fund. This category decreased for the coming year.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
County Public Works Director/Road Commissioner	1	1	1	1
Assistant Public Works Director	1	1	1	1
Deputy Director Public Works Administrative Services	1	1	1	1
Administrative Engineer	1	1	1	1
Staff Services Analyst I/II	1	0	0	0
Automation Systems Analyst I/II	1	0	0	0
Fiscal Supervisor	2	2	2	2
Accounting Technician	1	1	1	1
Office Assistant III	1	1	1	1
County Office Supervisor	1	1	0	0
Building Project Specialist	0	1	1	1
Deputy County Surveyor	0	1	1	1
Supervising Architect	0	1	1	1
Office Assistant I/II	0	1	0	0
Support Services Assistant	0	0	1	1
TOTAL FULL-TIME & VS	11	13	12	12
Extra Help				
Office Assistant III	0.61	0.61	0.61	0.61
TOTAL FTE	0.61	0.61	0.61	0.61
TOTAL BUDGETED/APPROVED	11.61	13.61	12.61	12.61

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.

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

In 2011, the Professional Services Division was dissolved and the architects and county surveyor in that division were consequently moved into Public Works Administration. On August 28, 2011 the Board of Supervisors approved the department's request 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 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.

The salary 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 fiscal year 2012/13, the department requests to delete one (1) vacant County Office Supervisor (Position #3), one (1) Office Assistant I/II (Position #30) and add one (1) Support Services Assistant.

SERVICES AND SUPPLIES
This category has been reduced due to reductions in Professional and Special Services – Data Processing, Communications – Internal Services and Office Expense-General costs.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	2,845,037	2,892,000	2,892,000	2,892,000
CHARGES FOR CURRENT SERVICES	359,003	288,822	287,378	287,378
OTHER REVENUE	0	100	100	100
TOTAL REVENUES	3,204,040	3,180,922	3,179,478	3,179,478
OTHER CHARGES	1,760,493	2,000,000	1,848,518	1,848,518
TOTAL EXPENDITURES/APPROPRIATIONS	1,760,493	2,000,000	1,848,518	1,848,518
NET COST	1,443,547	1,180,922	1,330,960	1,330,960

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 increased for Parking Violation revenues.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	4,134	3,800	4,000	4,000
AID FROM OTHER GOVT AGENCIES	9,256,655	8,786,551	9,458,064	9,458,064
OTHER REVENUE	231	0	0	0
TOTAL REVENUES	9,261,020	8,790,351	9,462,064	9,462,064
SALARIES & EMPLOYEE BENEFITS	7,803,176	7,168,269	7,779,889	7,779,889
SERVICES & SUPPLIES	1,534,487	1,471,589	1,682,175	1,682,175
OTHER CHARGES	-8,637	0	0	0
CAPITAL ASSETS	91,740	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	9,420,766	8,639,858	9,462,064	9,462,064
NET COST	-159,746	150,493	0	0

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".

REVENUE

Federal Family Support and State Other Revenue were decreased from prior year amounts. State Child Support is budgeted at the FY 2011/12 level. .

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Director of Child Support Services	1	1	1	1
Assistant Director Child Support Services	1	1	1	1
Child Support Deputy Director for State & Federal Projects	1	0	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	44	44
Child Support Assistant I/II	15	12	9	9
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	0	0	0
Child Support Fiscal Manager	1	1	1	1
Secretary III	1	1	1	1
Accounting Technician	1	0	0	0
Office Assistant I/II	9	5	4	4
FULL-TIME & VS	97	87	85	85

SALARIES AND EMPLOYEE BENEFITS (Continued)

Extra Help	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
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
EH Child Support Investigator I/II	1.00	0.00	2.00	2.00
EH Child Support Attorney	1.00	0.00	0.00	0.00
TOTAL FTE	2.00	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	99.00	87.00	87.00	87.00

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.

On June 28, 2011 the Board of Supervisors approved the department's 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.

The salary 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 fiscal year 2012/13 the department requests to delete one (1) vacant Office Assistant I/II (Position #52), three (3) vacant Child Support Assistant I/II (Position #46, 51, 69), and add two (2) Child Support Specialist I/II.

SERVICES AND SUPPLIES
This category was reduced overall from prior year due to reductions in Maintenance- Structure, Improvements, and Rents and Leases-Structure Improvements.

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 2012-2013

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
OTHER REVENUE	211	0	0	0
TOTAL REVENUES	211	0	0	0
SERVICES & SUPPLIES	39,858	25,000	25,000	25,000
TOTAL EXPENDITURES/APPROPRIATIONS	39,858	25,000	25,000	25,000
NET COST	-39,647	-25,000	-25,000	-25,000

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

This category is adjusted to reflect increases in Training and Travel-Training and Jury and Witness Expense-General for juror education and expenses. Professional and Special Services-Court Reporters are decreased to support adjustments.

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 2012-2013

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	18,674	120,000	63,471	63,471
USE OF MONEY AND PROPERTY	101	0	0	0
AID FROM OTHER GOVT AGENCIES	3,068,787	2,438,410	2,674,097	2,674,097
CHARGES FOR CURRENT SERVICES	265,858	374,443	621,692	621,692
OTHER REVENUE	343,064	85,888	96,700	96,700
TOTAL REVENUES	3,696,484	3,018,741	3,455,960	3,455,960
SALARIES & EMPLOYEE BENEFITS	10,053,033	9,529,226	9,536,406	9,536,406
SERVICES & SUPPLIES	1,908,708	1,546,395	1,070,379	1,070,379
OTHER CHARGES	-17,645	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-756,243	-579,233	-569,737	-569,737
CAPITAL ASSETS	70,316	8,295	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	11,258,169	10,504,683	10,037,048	10,037,048
NET COST	-7,561,685	-7,485,942	-6,581,088	-6,581,088

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 was carried out through an interdepartmental agreement with the Human Services Agency. Effective July 1, 2012, the Department of Mental Health will assume the Public Administrator responsibilities under interdepartmental agreement with the District Attorney, which was approved by the Board of Supervisors April 3, 2012.

EXECUTIVE COMMENT

As part of the Proposed Budget the District Attorney is eliminating the Vertical Prosecution Block Grant Program and fraud investigation in the In-Home Support Services Program. Both Programs are tied to funding sources that have been eliminated due to the trigger cuts in the State budget.

REVENUE

This category is decreased overall based on reductions from State OES/OCJP Grant Funds and Federal ARRA funding. An increase is recognized in State Aid –Public Safety based on current trends and projections.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
District Attorney/Public Administrator	1	1	1	1
Assistant District Attorney	1	0	0	0
Chief Deputy District Attorney	2	3	3	3
Deputy District Attorney I/II/III/IV	24	19	19	19
Chief District Attorney Investigator	1	1	1	1
Supervising District Attorney Investigator	1	1	1	1
District Attorney Investigator I/II	7	6	5	5
Investigative Assistant	4	3	3	3
Welfare Fraud Investigator III	1	1	1	1
Welfare Fraud Investigator I/II	3	3	2	2
Staff Services Analyst I/II	0	0	1	1
Legal Staff Services Manager	1	1	1	1
Legal Assistant-Confidential	1	1	1	1
Legal Assistant	3	3	3	3
Legal Assistant VS	1	0	0	0
District Attorney Program Specialist	0	0	0	0
District Attorney Administrative Services Director	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Automation Systems Analyst I/II	1	1	0	0
Paralegal	2	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	4	4	4
Office Assistant III	4	4	4	4
Staff Fiscal Analyst	1	1	1	1
TOTAL FULL-TIME & VS	79	69	67	67
Extra Help				
EH Investigator	0.50	0.50	0.25	0.25
EH Investigative Assistant	0.50	0.50	0.25	0.25
EH Legal Clerk	0.50	0.50	0.25	0.25
EH Typist Clerk III	0.50	0.50	0.25	0.25
EH Certified Law Student	0.50	0.50	0.25	0.25
EH Student Intern	0.50	0.50	0.25	0.25
TOTAL FTE	3.00	3.00	3.00	3.00
TOTAL BUDGETED/APPROVED	82.00	72.00	70.00	70.00

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)

On June 28, 2011, Proposed Budget, the Board of Supervisor's approved 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. One (1) Assistant District Attorney (Position #9) was changed to Chief Deputy District Attorney.

On October 18, 2011 the Board of Supervisors approved the change of job title from an Automation Systems Analyst I/II to a Staff Services Analyst I/II for position #72 as part of the centralization of County Information Systems.

On March 27, 2012 the Board of Supervisor approved the department's request to delete one (1) filled District Attorney Investigator I/II (Position #108) due to loss of Vertical Prosecution Block Grant revenue.

The salary 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 fiscal year 2012/13 the department requests to delete one (1) vacant Welfare Fraud Investigator I/II (Position #83) due to lack of funding.

SERVICES AND SUPPLIES

This category is decreased overall based on reductions throughout the line items to achieve target reductions for FY 2012/2013.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted to reflect State budget cuts and one-time funding no longer available.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	597,475	618,309	658,498	658,498
CHARGES FOR CURRENT SERVICES	115,691	100,000	90,000	90,000
TOTAL REVENUES	713,166	718,309	748,498	748,498
SALARIES & EMPLOYEE BENEFITS	3,484,880	3,341,547	3,330,165	3,330,165
SERVICES & SUPPLIES	524,614	483,776	474,362	474,362
TOTAL EXPENDITURES/APPROPRIATIONS	4,009,494	3,825,323	3,804,527	3,804,527
NET COST	-3,296,328	-3,107,014	-3,056,029	-3,056,029

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

This category is increased overall based on projected revenues from State Aid-Public Safety Service.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
County Public Defender	1	1	1	1
Chief Deputy Public Defender	2	2	2	2
Deputy Public Defender I/II/III/IV	13	10	10	10
County Office Supervisor	1	1	1	1
Legal Process Clerk I/II	3	2	2	2
Legal Process Clerk I/II VS	1	0	0	0
TOTAL FULL-TIME & VS	21	16	16	16
Extra Help				
EH Public Defender I/II/III/IV	0.00	1.50	1.50	1.50
EH Interviewer	1.00	1.25	1.50	1.50
EH Legal Clerk I/II	0.50	0.50	0.50	0.50
EH Office Assistant I	0.00	0.50	1.50	1.50
	1.50	3.75	5.00	5.00
TOTAL BUDGETED/APPROVED	22.50	19.75	21.00	21.00

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.

On June 28, 2011 the Board of Supervisor's approved the County Executive Officer recommendation to delete 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 reduce the department's general fund requirement by twenty percent.

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

The Extra Help allocations have been adjusted to reflect correct allocations for FY 2010/11 and FY2011/12.

SERVICES AND SUPPLIES

This category is decreased overall based on reductions in Special Department Expense-Other and Transportation and Travel to achieve target budget reductions. Data-Processing is reduced based on Information Services FY 2012/13 rates.

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 2012-2013

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	1,045	600	600	600
CHARGES FOR CURRENT SERVICES	12,866	9,500	9,500	9,500
TOTAL REVENUES	13,911	10,100	10,100	10,100
SALARIES & EMPLOYEE BENEFITS	150,362	157,679	159,360	159,360
SERVICES & SUPPLIES	1,850,400	1,714,218	1,714,425	1,714,425
TOTAL EXPENDITURES/APPROPRIATIONS	2,000,762	1,871,897	1,873,785	1,873,785
NET COST	-1,986,851	-1,861,797	-1,863,685	-1,863,685

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.

In 2003, 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. In 2011, changes took effect in the contract that reduced contract costs and generated a savings over the previous costs.

REVENUE

No significant changes in revenues.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Management Analyst I/II/III	1	1	1	1
TOTAL FULL-TIME & VS	1	1	1	1
TOTAL BUDGETED/APPROVED	1.00	1.00	1.00	1.00

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

SERVICES AND SUPPLIES

This category has decreased overall due to a decrease in Professional and Special Services – Legal Services due to decreases in contract 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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	2,114	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,114	0	0	0
NET COST	-2,114	0	0	0

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

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Sheriff-Court Security				
Sheriff Senior Sergeant/Sheriff Sergeant	0	0	0	0
Deputy Sheriff I/II	0	0	0	0
TOTAL FULL-TIME & VS	0	0	0	0
Extra Help				
EH Deputy Sheriff I/II	0.00	0.00	0.00	0.00
EH Sheriff Security Attendant	0.00	0.00	0.00	0.00
TOTAL FTE	0.00	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	0.00	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 2012-2013

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - POLICE PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	53,563	61,000	61,000	61,000
FINES FORFEITS AND PENALTIES	87,820	264,457	260,963	260,963
AID FROM OTHER GOVT AGENCIES	6,271,198	5,943,336	6,244,173	6,244,173
CHARGES FOR CURRENT SERVICES	3,235,292	3,564,410	3,855,561	3,855,561
OTHER REVENUE	226,542	1,000	1,000	1,000
TOTAL REVENUES	9,874,415	9,834,203	10,422,697	10,422,697
SALARIES & EMPLOYEE BENEFITS	17,599,353	19,162,749	19,829,965	19,829,965
SERVICES & SUPPLIES	4,292,057	4,338,818	4,368,213	4,368,213
OTHER CHARGES	-15,868	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-152,456	-587,824	-609,428	-609,428
CAPITAL ASSETS	1,607,359	500,000	300,000	300,000
TOTAL EXPENDITURES/APPROPRIATIONS	23,330,445	23,413,743	23,888,750	23,888,750
NET COST	-13,456,030	-13,579,540	-13,466,053	-13,466,053

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.

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.

In October of 2011, AB 109 became effective, instituting prison sentencing reform in which lower level criminals would be held in the County facilities or remain under local jurisdiction and not be sent to the State prison system. The Sheriff is working diligently with the Community Corrections Partners to enhance GPS monitoring programs and other services to ensure community safety and reduce the recidivism rate in the County.

REVENUE

This category is decreased overall based on reductions in State Other due to revenues for capital assets being reduced. Federal Other is reduced based on grants to be received. Personnel Services and Other Services are reduced based on current trends and projected services to be provided. State Aid-Public Safety Service and Law Enf.-Trial Court are increased based on current apportionments and contracted services with the local courts.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Sheriff Coroner	1	1	1	1
Undersheriff of Merced County	1	1	1	1
Commander-Operations	2	2	2	2

SALARIES AND EMPLOYEE BENEFITS (Continued)

Sheriff Senior Sergeant/Sheriff Sergeant	14	14	14	14
Deputy Sheriff/Coroner I/II	95	90	91	91
Correctional Officer I/II	2	2	2	2
Identification Technician I/II	1	1	1	1
Supervising Sheriff Dispatcher	1	1	1	1
Sheriff Dispatcher I/II	11	11	11	11
Sheriff Administrative Services Assistant	1	1	1	1
Accounting Technician	2	2	2	2
Detective Clerical Assistant	1	0	0	0
Administrative Supervisor	2	2	2	2
Sheriff Community Service Technician III	1	0	0	0
Sheriff Community Service Technician I/II	9	11	11	11
TOTAL FULL-TIME & VS	144	139	140	140
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	180.00	175.00	176.00	176.00

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. 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 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)

SALARIES AND EMPLOYEE BENEFITS (Continued)
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.

On June 28, 2011 the Board of Supervisor's approved the County Executive Officer (CEO) recommendation, in coordination with the department, to delete 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's general fund need 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 added 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.

On September 13, 2011 the Board of Supervisors approved the addition of five (5) Deputy Sheriff/Coroner I/II (Position #170, 171, 172, 173, and 174) as part of the Community Oriented Policing Services (COPS) grant which expires in August 31, 2013.

Due to administrative oversight one (1) Deputy Sheriff/Coroner was not reflected in the FY 2011/12 position count.

The salary 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 fiscal year 2012/13 the department requests to delete four (4) vacant Deputy Sheriff/Coroner I/II (Position #4, 27, 46, 85).

SERVICES AND SUPPLIES
This category is reduced overall due to reductions in Transportation and Travel-County Vehicle, Data Processing and Communications-Internal services based on rates to be charged for FY 2012/13. Uniform Accessories and Supplies, Special Department Expense-Other and Small Tools and Instruments are reduced based on fiscal constraints.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted based on AB 109 allocation to be received

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
80119	New World System	$300,000	$300,000
	TOTAL	$300,000	$300,000

Appropriations are established for continuation and implementation of New World System jail software.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	5,778,376	4,764,771	4,905,434	4,905,434
CHARGES FOR CURRENT SERVICES	949,552	911,390	681,390	681,390
OTHER REVENUE	843	500	500	500
TOTAL REVENUES	6,728,771	5,676,661	5,587,324	5,587,324
SALARIES & EMPLOYEE BENEFITS	12,308,239	11,258,871	11,032,800	11,032,800
SERVICES & SUPPLIES	8,432,139	8,137,289	8,612,998	8,612,998
OTHER CHARGES	17,360	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-563,346	-1,200,000	-1,289,860	-1,289,860
CAPITAL ASSETS	72,569	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	20,266,961	18,196,160	18,355,938	18,355,938
NET COST	-13,538,190	-12,519,499	-12,768,614	-12,768,614

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 decreased overall based on reductions in State Other due to discontinuance of In-Custody Drug Treatment Program funds and Prisoner Board funds due to AB 109 legislation.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Commander-Corrections	1	1	1	1
Commander-Corrections (At Will)	1	0	0	0
Sheriff Director Administrative Services	1	1	1	1
Correctional Senior Sergeant-Safety	12	9	9	9
Correctional Officer I/II	81	69	69	69
Food Service Manager	1	1	1	1
Correctional Facility Cook I/II	7	7	7	7
Security Systems Operator	5	2	2	2
Correctional Facility Admissions Clerk	4	4	4	4
TOTAL FULL-TIME & VS	112	94	94	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	10.00	10.00
EH Sheriff Security Operator	4.00	4.00	4.00	4.00
TOTAL FTE	15.00	15.00	15.00	15.00

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
TOTAL BUDGETED/APPROVED	127.00	109.00	109.00	109.00

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 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's general fund need 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 increased overall for Professional and Special Services-Facility Operations based on current expenditures and Data Processing based on rates to be charged for services.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted for Intrafund Transfer In based on AB 109 allocations to be received.

CAPITAL ASSETS
None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	247,817	211,700	211,700	211,700
OTHER REVENUE	549,751	570,000	293,110	293,110
TOTAL REVENUES	797,568	781,700	504,810	504,810
SALARIES & EMPLOYEE BENEFITS	261,673	352,755	267,129	267,129
SERVICES & SUPPLIES	413,008	648,510	648,188	648,188
TOTAL EXPENDITURES/APPROPRIATIONS	674,681	1,001,265	915,317	915,317
NET COST	122,887	-219,565	-410,507	-410,507

SHERIFF-INMATE WELFARE

BUDGET UNIT 23100

The Sheriff maintains a contracts to provide inmates with commissary and communications services. 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 reduced compare to the prior year based on reduction in Other Sales – Concession Sales based on estimates.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Inmate Services Manager	1	1	0	0
Inmate Services Coordinator	3	3	2	2
TOTAL FULL-TIME & VS	4	4	2	2
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	6.50	6.50

On May 8, 2012 the Board approved the deletion of one (1) Inmate Services Manager (Position #2) and one (1) vacant Inmate Services Coordinator (Position #4) in relation to the inmate commissary services contract.

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

SERVICES AND SUPPLIES

This category is decreased overall, compared to the prior year, based on estimated expenses for Supplies Re-Issued – Commissary Items.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	400,000	400,000	550,000	550,000
AID FROM OTHER GOVT AGENCIES	2,086,230	3,055,055	2,855,084	2,855,084
CHARGES FOR CURRENT SERVICES	35,721	31,465	33,569	33,569
OTHER REVENUE	446	0	36,205	36,205
TOTAL REVENUES	2,522,397	3,486,520	3,474,858	3,474,858
SALARIES & EMPLOYEE BENEFITS	6,300,201	5,971,270	7,078,228	7,078,228
SERVICES & SUPPLIES	1,662,640	1,620,683	1,762,978	1,762,978
OTHER CHARGES	540,303	470,298	470,716	470,716
INTRAFUND & INTERFUND TRANSFERS	983,399	984,454	990,344	990,344
CAPITAL ASSETS	119,285	1,789	25,000	25,000
TOTAL EXPENDITURES/APPROPRIATIONS	9,605,828	9,048,494	10,327,266	10,327,266
NET COST	-7,083,431	-5,561,974	-6,852,408	-6,852,408

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 Year2012/13, the Juvenile Justice Correctional Complex (JJCC) will operate 105 beds, 45 beds for detention and 60 beds for the Bear Creek Academy due to a budgetary population reduction of 15 beds total in fiscal year 2011/12. Any increased cost of the operation will be offset by the Juvenile Detentions Facilities trust fund, originally authorized for this purpose.

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

State funding for the Bear Creek Academy will remain in flux until measures included in the Governor's budget are approved and/or rejected by elected officials and State voters. If measures to continue the vehicle license fee allocation for public safety are not approved, the department will be exposed to the elimination of the Juvenile Probation Camp Funding allocation.

The February 2012 reduction to the Probation Department's net county cost has a significant impact on operations. Fortunately, the department was able to absorb the majority of the reduction through vacancies.

REVENUE

This category is reduced overall in Federal Other based on current estimate of offset to be provided from trust fund.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Assistant Chief Probation Officer	1	0	0	0
Probation Program Manager	2	2	2	2
Supervising Juvenile Institution Officer	6	6	6	6
Juvenile Institution Officer III	17	16	15	15
Juvenile Institution Officer I/II	39	35	35	35
Security Systems Operator	6	5	5	5
Account Clerk I/II	0	0	0	0
Office Assistant I/II Confidential	1	1	1	1
Grounds Maintenance Worker I/II	1	0	0	0
TOTAL FULL-TIME	73	65	64	64
Extra Help				
EH Juvenile Institution Officer	5.18	6.00	10.00	10.00
EH Security Systems Operator	0.25	0.00	0.00	0.00
EH Office Assistant	0.00	0.00	0.00	0.00
TOTAL FTE	5.43	6.00	10.00	10.00
TOTAL BUDGETED/APPROVED	78.43	71.00	74.00	74.00

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

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

On August 23, 2011 the Board of Supervisors approved the deletion of four (4) filled Juvenile Institutions Officer I/II positions (Position # 9, 12, 68, 71), one (1) filled Assistant Chief Probation Officer (Position #78), two (2) vacant Juvenile Institutions Officer I/II positions (Position #16, 40), one (1) vacant Security Systems Operator (Position #47), and one (1) vacant Grounds Maintenance Worker (Position #79) due to fiscal constraints. Due to the reduction in staffing at the JJCC a total of 15 beds were closed in order to comply with Title 15 mandated ratios.

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

SERVICES AND SUPPLIES
This category is increased overall for Professional and Special Services-Medical Exams based on rates provided for FY 2012/13 contractual services. Maintenance-Structure, Improvement and Grounds are increased based on services to be provided to the juvenile facility.

OTHER CHARGES
This category is budgeted at FY2011/12 level for Support and Care of Persons-Aid. These services include meals and emergency medical care.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted for debt service payment for the Juvenile Facility.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
84035	Surveillance Camera Upgrade	$25,000	$25,000
TOTAL		$25,000	$25,000

The Surveillance Camera Upgrade is requested to enhance current equipment for employee and ward safety.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	4,714,722	5,827,771	9,701,117	9,701,117
CHARGES FOR CURRENT SERVICES	277,653	170,668	214,943	214,943
OTHER REVENUE	14,495	11,336	11,336	11,336
TOTAL REVENUES	5,006,870	6,009,775	9,927,396	9,927,396
SALARIES & EMPLOYEE BENEFITS	8,245,500	12,382,308	9,477,436	9,477,436
SERVICES & SUPPLIES	2,369,192	2,207,676	2,598,819	2,598,819
OTHER CHARGES	3,550	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-229,984	670,409	1,119,241	1,119,241
CAPITAL ASSETS	0	70,178	50,500	50,500
TOTAL EXPENDITURES/APPROPRIATIONS	10,388,258	15,330,571	13,245,996	13,245,996
NET COST	-5,381,388	-9,320,796	-3,318,600	-3,318,600

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.

As part of Senate Bill 678, the Probation Department will receive additional funding as a result of reducing the frequency of adult offenders sentenced to State Prison. The department will also receive funding under Assembly Bill 1628 as a result of Department of Juvenile Justice parolees being returned to local jurisdictions rather than being supervised in the community by the State.

Assembly Bill 109 was signed into law and effective October 1, 2011. This law realigned certain responsibilities for lower level offenders and adult parolees from state to local jurisdictions. Merced County received a total allocation of $2,824,424 for Fiscal Year 2011/12. Although it has been estimated that the allocation will double, the budgeted amount for Fiscal Year 2012/13 remains at 2011/12 allocation totals. This is due to calculations at the State level not being completed as of the date of this requested budget submission.

REVENUE

This category is increased overall for Public Safety-Realignment AB 109 and Public Safety-Realignment AB 118 based on projected allocations.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2010/11 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Chief Probation Officer	1	1	1	1
Chief Probation Officer Designee	1	0	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

SALARIES AND EMPLOYEE BENEFITS (Continued)

Supervising Probation Officer	8	7	7	7
Court and Hearing Officer	0	0	0	0
Deputy Probation Officer I/II/III	47	47	49	49
Probation Assistant	3	2	2	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	7	9	9
Account Clerk I/II	1	1	1	1
Office Assistant I/II	2	2	2	2
TOTAL FULL-TIME & VS	81	76	80	80
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	82.01	77.01	81.01	81.01

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.

In FY 2007/08 the department added one (1) Supervising Probation Officer (Position #109). 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 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)

On June 28, 2011 the Board of Supervisor's approved the CEO's recommendation, in coordination with the department, to delete three (3) filled Deputy Probation Officer I/II/III (Position #24, 52, 98), and two (2) filled Probation Assistant (Position #69, 76) in order 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 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.

On October 4, 2011, the Board of Supervisors approved the addition of two (2) Deputy Probation Officers (Position #116 and 117) and two (2) Legal Process Clerks (Position #114, 115) to support services to be provided in conjunction with AB 109 legislation.

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

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services-Contractual Agreements for services to be provided for reducing the recidivism rate. Transportation and Travel-County Vehicle and Data Processing are increased based on projected rates for FY 2012/13.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for AB 109 allocation to be received in Sheriff Operations and Corrections.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
84032	Adult Workstation	$20,000	$20,000
84033	1 Vehicle	30,500	30,500
TOTAL		$50,500	$50,500

The Adult Workstation and Vehicle are requested in support of AB 109 functions.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	264	0	0	0
TOTAL REVENUES	264	0	0	0
OTHER CHARGES	54,723	50,000	50,000	50,000
TOTAL EXPENDITURES/APPROPRIATIONS	54,723	50,000	50,000	50,000
NET COST	-54,459	-50,000	-50,000	-50,000

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. Effective January 2013, the potential cost for per ward commitment is estimated to be $24,000 per year.

REVENUE
None.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
This category is budgeted at FY 2011/12 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 2012-2013

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - FIRE PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TAXES	10,832,633	11,209,680	11,232,052	11,232,052
USE OF MONEY AND PROPERTY	195,444	184,162	185,000	185,000
AID FROM OTHER GOVT AGENCIES	164,472	298,228	155,500	155,500
CHARGES FOR CURRENT SERVICES	241,436	511,013	205,000	205,000
OTHER REVENUE	107,166	71,360	191,405	191,405
TOTAL REVENUES	11,541,151	12,274,443	11,968,957	11,968,957
SALARIES & EMPLOYEE BENEFITS	911,722	826,337	1,146,023	1,146,023
SERVICES & SUPPLIES	4,225,820	21,555,453	12,015,708	12,015,708
INTRAFUND & INTERFUND TRANSFERS	-203,792	-520,885	-355,696	-355,696
CAPITAL ASSETS	1,668,520	1,186,651	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	6,602,270	23,047,556	12,806,035	12,806,035
NET COST	4,938,881	-10,773,113	-837,078	-837,078

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 marked 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.

REVENUE

Revenue has decreased from the prior year based on current estimates and reduction of one time revenues.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
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 reduced overall from the prior year in order to balance to expected revenue.

OTHER CHARGES
None

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

CAPITAL ASSETS
There is no capital assets budgeted at this time.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	449,771	340,286	175,000	175,000
TOTAL REVENUES	449,771	340,286	175,000	175,000
SALARIES & EMPLOYEE BENEFITS	74,776	77,410	87,971	87,971
SERVICES & SUPPLIES	518,022	14,598	4,490	4,490
INTRAFUND & INTERFUND TRANSFERS	440,462	338,886	355,695	355,695
CAPITAL ASSETS	91,279	53,754	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,124,539	484,648	448,156	448,156
NET COST	-674,768	-144,362	-273,156	-273,156

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 decreased from the prior year due to uncertainty of upcoming projects. The department will bring forward additional revenue tied to Homeland Security and Emergency Management projects at Final Budget.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
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 currently reflects operational costs associated with grant management. Expenses related to the grant projects will be brought forward at Final Budget or throughout the fiscal year.

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.

CAPITAL ASSETS

This category generally reflects the capital purchases related to OES grants. The department will bring forward projects tied to Homeland Security, Emergency Management and other grants at Final Budget.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
OTHER REVENUE	82	0	0	0
TOTAL REVENUES	82	0	0	0
SERVICES & SUPPLIES	269,426	274,141	264,158	264,158
TOTAL EXPENDITURES/APPROPRIATIONS	269,426	274,141	264,158	264,158
NET COST	-269,344	-274,141	-264,158	-264,158

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.

The Merced Streams Group is pursuing the feasibility of constructing a flood control structure on Black Rascal Creek as an alternative to the Army Corps of Engineers Haystack Reservoir project. An initial feasibility study was completed in June 2008. Subsequently with the passage of AB 5, increasing the minimum level of urban flood protection to 200-years, the Streams Group has updated the feasibility study to meet the state's new standard level of flood protection for urban areas. The Streams Group is seeking funding opportunities to further the planning of the project.

As part of the Federal Clean Water Act requirements and through a National Pollutant Discharge Elimination System general permit issued to the County of Merced on July 19, 2007, the County is required to develop and implement a storm water management program to reduce pollutants in storm water runoff and to protect water quality, then provide ongoing program maintenance and monitoring. The County is co-permittee in the program with the City of Atwater, City of Merced, and Merced Irrigation District. Annual permit fees and general public program costs which are not specific to any agency, such media public service announcements, will be shared among the agencies. This program will require significant County time and funds to implement since storm water management is a separate division of public works in larger communities.

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, by Merced Irrigation District personnel, CCID personnel, or CDF crews. Oversight of the Merced County Streams Project and maintenance of Castle Dam, and implementation of the Storm Water Management Program is provided by Public Works staff.

SERVICES AND SUPPLIES
This category decreased from the present year due to fewer appropriations available for stream and creek maintenance, Castle Dam operation and maintenance, and local drainage improvements while appropriations.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	6,400	0	16,000	16,000
AID FROM OTHER GOVT AGENCIES	2,068,304	1,929,500	1,841,815	1,841,815
CHARGES FOR CURRENT SERVICES	281,160	300,000	410,000	410,000
OTHER REVENUE	892	0	0	0
TOTAL REVENUES	2,356,756	2,229,500	2,267,815	2,267,815
SALARIES & EMPLOYEE BENEFITS	2,910,846	2,867,210	2,879,983	2,879,983
SERVICES & SUPPLIES	335,402	287,935	323,712	323,712
INTRAFUND & INTERFUND TRANSFERS	-41,459	-88,600	-104,782	-104,782
TOTAL EXPENDITURES/APPROPRIATIONS	3,204,789	3,066,545	3,098,913	3,098,913
NET COST	-848,033	-837,045	-831,098	-831,098

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 was decreased overall from prior year due to reduction in State Aid for Agriculture.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Agricultural Commissioner/Sealer of Weights & Measures/Director of Animal Control	1	1	1	1
Assistant Agricultural Commissioner/ Sealer of Weights & Measures	1	1	1	1
Deputy Agricultural Commissioner	3	3	3	3
Agricultural Biologist I/II/III	15	14	13	13
Integrated Pest Management Specialist	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
County Office Supervisor	1	1	1	1
Account Clerk III	1	1	0	0
Office Assistant III	1	1	1	1
Office Assistant I/II	1	1	1	1
Office Assistant I/II VS	2	2	2	2
TOTAL FULL-TIME & VS	27	26	24	24
Contract Employees				
CC Ag Administrative Advocate	1.00	0.00	0.00	0.00
TOTAL CONTRACT EMPLOYEES	1.00	0.00	0.00	0.00
Extra Help				
EH Agricultural Biologist I/II/III	0.50	0.50	.50	.50
EH Agricultural Technician/Laborer/ Integrated Pest Management Technician	4.66	5.33	4.66	4.66
EH Office Assistant I/II	0.50	0.50	.50	.50
	0.00	0.00	0.00	0.00
TOTAL FTE	5.66	5.66	5.66	5.66
TOTAL BUDGETED/APPROVED	33.66	32.33	29.66	29.66

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.

For fiscal year 2012/13, the department requests to delete one (1) vacant Agricultural Biologist I/II/III (Position #21) and one (1) vacant Account Clerk III (Position #23) in order to meet targeted net county cost.

SERVICES AND SUPPLIES

This category was increased overall from prior year due to Insurance-General Liability, Communications-Internal Services, , Transportation and Travel-County Vehicle, and Professional and Special Services-Data Processing.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	30,000	15,000	30,000	30,000
OTHER REVENUE	99,509	105,000	110,000	110,000
TOTAL REVENUES	129,509	120,000	140,000	140,000
SERVICES & SUPPLIES	54,826	100,125	75,000	75,000
INTRAFUND & INTERFUND TRANSFERS	30,000	50,000	65,000	65,000
TOTAL EXPENDITURES/APPROPRIATIONS	84,826	150,125	140,000	140,000
NET COST	44,683	-30,125	0	0

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 is budgeted at the prior year level due to departmental estimate.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is budgeted at the prior level amount due to departmental estimate.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is budgeted at prior year levels.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	0	1,400	4,000	4,000
AID FROM OTHER GOVT AGENCIES	10,948	10,150	10,150	10,150
CHARGES FOR CURRENT SERVICES	245,108	240,800	475,550	475,550
TOTAL REVENUES	256,056	252,350	489,700	489,700
SALARIES & EMPLOYEE BENEFITS	415,770	379,217	439,665	439,665
SERVICES & SUPPLIES	57,138	55,063	51,996	51,996
OTHER CHARGES	-45	0	0	0
CAPITAL ASSETS	0	0	230,000	230,000
TOTAL EXPENDITURES/APPROPRIATIONS	472,863	434,280	721,661	721,661
NET COST	-216,807	-181,930	-231,961	-231,961

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

The category decreased overall from prior year for Charges for Current Charges, and Fines Forfeits and Penalties based on departmental estimates.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Supervising Weights & Measures Inspector	0	0	1	1
Weights & Measures Inspector I/II/III	4	3	2	2
Weights & Measures Inspector I/II/III V/S	0	1	1	1
Office Assistant III VS	1	1	1	1
TOTAL FULL-TIME & V/S	5	5	5	5
Extra Help				
EH Special Projects Coordinator	0.50	0.50	0.00	0.00
	0.50	0.50	0.00	0.00
TOTAL BUDGETED/APPROVED	5.50	5.50	5.00	5.00

On June 28, 2011 the Board of Supervisor's approved the department's 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.

The salary 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 fiscal year 2012/13 the department requests to add one (1) Supervising Weights and Measures Inspector and delete one (1) vacant Weights and Measures Inspector I/II/III (Position #2). Position requests are currently under review with the CEO office, with final policy action anticipated to be taken at Final Budget.

SERVICES AND SUPPLIES

This category reduced overall from prior year in Transportation and Travel-County Vehicle, Communications-Internal Services, and Maintenance Equipment-Auto..

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED
84034 Weight Truck	$230,000	$230,000
TOTAL	$230,000	$230,000

The Weight Truck is requested to replace equipment that is no longer functional and not cost effective to repair. The vehicle is revenue supported from trust funds.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	1,239,544	1,152,300	1,141,388	1,141,388
CHARGES FOR CURRENT SERVICES	9,250	3,663	3,570	3,570
OTHER REVENUE	23,146	25,000	25,000	25,000
TOTAL REVENUES	1,271,940	1,180,963	1,169,958	1,169,958
SALARIES & EMPLOYEE BENEFITS	796,158	813,082	876,809	876,809
SERVICES & SUPPLIES	203,017	233,478	293,149	293,149
TOTAL EXPENDITURES/APPROPRIATIONS	999,175	1,046,560	1,169,958	1,169,958
NET COST	272,765	134,403	0	0

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 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

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Deputy Building Official	1	1	1	1
Supervising Building Inspector	1	1	1	1
Building Inspector I/II	3	3	3	3
Staff Services Assistant	1	1	1	1
Building Permit Assistant I/II	1	1	1	1
TOTAL FULL-TIME & VS	7	7	7	7
Extra Help				
EH Building Inspector	0.00	1.50	1.50	1.50
EH Student Intern	0.00	0.00	0.50	0.50
EH Building Permit Assistant	0.00	0.50	0.50	0.50
TOTAL FTE	1.00	2.00	2.50	2.50
TOTAL BUDGETED/APPROVED	8.00	9.00	9.50	9.50

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 – Data Processing, Professional and Special Services, and Insurance General Liability 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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	528,990	0	0	0
CHARGES FOR CURRENT SERVICES	1,454,098	0	0	0
OTHER REVENUE	12,794	0	0	0
TOTAL REVENUES	1,995,882	0	0	0
SALARIES & EMPLOYEE BENEFITS	1,667,000	0	0	0
SERVICES & SUPPLIES	374,962	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-244,117	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,797,845	0	0	0
NET COST	198,037	0	0	0

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 was at one time a major client of Professional Services. Over the past few years, this division 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. For FY 2011/2011 staff in this budget unit was transferred to other Public Works divisions and this budget unit no longer used.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Deputy Director Public Works Professional Services	0	0	0	0
Supervising Engineer	1	0	0	0
Project Engineer	1	0	0	0
Senior Engineering Associate	1	0	0	0
Deputy County Surveyor	1	0	0	0
Engineering Associate I/II/III	3	0	0	0
Engineering Technician I/II/III	0	0	0	0
Supervising Architect	1	0	0	0
Building Project Specialist	1	0	0	0
Building Project Planner	0	0	0	0
Support Services Assistant	0	0	0	0
County Office Supervisor	1	0	0	0
Road Permit Clerk	1	0	0	0
Office Assistant I/II	1	0	0	0
TOTAL FULL-TIME & VS	12	0	0	0
Extra Help				
EH Special Projects Coordinator	0.40	0.00	0.00	0.00
EH Student Intern	0.75	0.00	0.00	0.00
TOTAL FTE	1.15	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	13.15	0.00	0.00	0.00

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).

On June 28, 2011 the Board of Supervisor's approved the department's request to transfer positions 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 2012-2013

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TAXES	544,705	644,027	590,000	590,000
LICENSES AND PERMITS	1,235	1,100	1,400	1,400
CHARGES FOR CURRENT SERVICES	852,631	763,550	846,000	846,000
OTHER REVENUE	30	15	50	50
TOTAL REVENUES	1,398,601	1,408,692	1,437,450	1,437,450
SALARIES & EMPLOYEE BENEFITS	672,477	655,829	697,550	697,550
SERVICES & SUPPLIES	438,385	352,639	314,118	314,118
CAPITAL ASSETS	0	11,863	20,000	20,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,110,862	1,020,331	1,031,668	1,031,668
NET COST	287,739	388,361	405,782	405,782

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. In February 2012, the County Clerk was assigned to the Assessor-Recorder. Plans are in motion to move the Clerk operation to the Recorder office.

REVENUE

This category is expected to increase overall. Transfer Tax and Marriage License fee revenues are expected to increase over 2011/2012 levels. Recording Fees are decreased based on departmental projection.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Chief Deputy Recorder	1	1	1	1
Supervising Recorder	1	1	1	1
Recorder Clerk I/II/III	5	3	3	3
Office Assistant I/II	3	3	3	3
TOTAL FULL-TIME & V/S	10	8	8	8
Extra Help				
EH Office Assistant I/II	0.50	0.00	0.00	0.00
EH Legal Clerk I/II	0.50	0.00	0.00	0.00
TOTAL FTE	1.00	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	11.00	8.00	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.

On June 28, 2011 the Board of Supervisors approved the County Executive Officer recommendation, in coordination with the department, the deletion of one (1) filled Recorder Clerk I/II/III (Position #13) in order to reduce the departmental's general fund need 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.

The salary 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 reductions in Special Department Expense – Software, Rents and Leases – Structures Improvements, and Rents and Leases – Equipment.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
84013	2 Scanners	$20,000	$20,000
TOTAL		$20,000	$20,000

The Scanners are requested to replace obsolete machines no longer cost effective to use.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	24,854	25,000	25,000	25,000
OTHER REVENUE	5,205	5,000	5,000	5,000
TOTAL REVENUES	30,059	30,000	30,000	30,000
SALARIES & EMPLOYEE BENEFITS	709,467	539,853	773,924	773,924
SERVICES & SUPPLIES	192,547	387,780	291,671	291,671
TOTAL EXPENDITURES/APPROPRIATIONS	902,014	927,633	1,065,595	1,065,595
NET COST	-871,955	-897,633	-1,035,595	-1,035,595

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

Other Services and Other Revenue is budgeted at prior fiscal year levels.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Forensic Pathologist	1	1	1	1
Deputy Coroner I/II	4	4	4	4
Community Service Technician	1	0	0	0
TOTAL FULL-TIME & VS	6	5	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	7.00	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.

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

On June 28, 2011 the board of Supervisors approved the CEO's recommendation, in coordination with the department, the deletion of one (1) vacant Community Service Technician (Position #5) in order to reduce the departmental general fund need by twenty percent.

The salary 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 in Professional and Special Services due to appropriations being moved from Autopsy services to better track lab and forensic services. Transportation and Travel-County vehicle is increased based on rates to be charged for FY 2012/13.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	2,203	3,500	3,500	3,500
AID FROM OTHER GOVT AGENCIES	1,053,060	2,279,384	1,787,195	1,787,195
CHARGES FOR CURRENT SERVICES	29,542	72,000	0	0
OTHER REVENUE	0	684,820	603,938	603,938
TOTAL REVENUES	1,084,805	3,039,704	2,394,633	2,394,633
SERVICES & SUPPLIES	946,590	3,043,393	2,394,633	2,394,633
TOTAL EXPENDITURES/APPROPRIATIONS	946,590	3,043,393	2,394,633	2,394,633
NET COST	138,215	-3,689	0	0

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 are reduced overall due to decreases in Federal Other and Other Revenue. State Other revenue was increased based on department estimates.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is decreased overall from the prior year due to reductions in Special Department Expense- Grant Income Loans, Professional and Special Services – Contractual Agreements, and Special Department Expense-Program Income Loans.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	2,741	4,761	3,920	3,920
USE OF MONEY AND PROPERTY	81	76	80	80
OTHER REVENUE	436	0	0	0
TOTAL REVENUES	3,258	4,837	4,000	4,000
SERVICES & SUPPLIES	5,600	11,680	5,837	5,837
TOTAL EXPENDITURES/APPROPRIATIONS	5,600	11,680	5,837	5,837
NET COST	-2,342	-6,843	-1,837	-1,837

EASTSIDE FISH & GAME ASSOCIATION

BUDGET UNIT 28300

Both the Eastside Fish & Game and Los Banos Sportsmen's Associations divide revenue from fish and game violations. This revenue is used for the propagation of fish and game in Merced County.

REVENUE

Amounts in the Fines, Forfeitures and Penalties category represent revenue received from fines collected for fish and game violation fines which is estimated greater than the prior year. Amounts noted in the Revenue From Use of Money and Property category represent interest earned on cash balances maintained in the County Treasury.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

The Eastside Fish and Game Association uses its funding to replenish game birds; purchase supplies and equipment for the training range and cages, and provide safety education for hunters. This category is budgeted higher than the prior year.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	2,741	4,761	3,920	3,920
USE OF MONEY AND PROPERTY	81	76	80	80
TOTAL REVENUES	2,822	4,837	4,000	4,000
SERVICES & SUPPLIES	0	4,388	5,837	5,837
TOTAL EXPENDITURES/APPROPRIATIONS	0	4,388	5,837	5,837
NET COST	2,822	449	-1,837	-1,837

LOS BANOS SPORTSMEN'S ASSOCIATION

BUDGET UNIT 28400

Both the Eastside Fish & Game and the Los Banos Sportsmen's Associations divide revenue from fish and game violations. This revenue is used for the propagation of fish and game in Merced County.

REVENUE

Amounts in the Fines, Forfeitures and Penalties category represent revenue received from fines collected for fish and game violation fines which is estimated higher than the previous year. Amounts noted in the Revenue From Use of Money and Property category represent interest earned on cash balances maintained in the County Treasury.

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. This category is budgeted higher than the prior year.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	260,113	238,696	233,257	233,257
FINES FORFEITS AND PENALTIES	12,161	16,800	16,800	16,800
CHARGES FOR CURRENT SERVICES	552,028	655,105	755,105	755,105
OTHER REVENUE	43,246	51,820	51,820	51,820
TOTAL REVENUES	867,548	962,421	1,056,982	1,056,982
SALARIES & EMPLOYEE BENEFITS	1,843,086	1,655,328	1,832,887	1,832,887
SERVICES & SUPPLIES	572,083	1,102,500	803,857	803,857
INTRAFUND & INTERFUND TRANSFERS	-28,244	-125,000	-125,000	-125,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,386,925	2,632,828	2,511,744	2,511,744
NET COST	-1,519,377	-1,670,407	-1,454,762	-1,454,762

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

This category is reduced overall from prior year due to decrease in Planning Services-EIR Special Services.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
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	1	1	1	1
Senior Planner	3	3	2	2
Planner I/II/III	2	2	2	2
Planning Technician I/II	3	2	2	2
County Office Supervisor	1	1	1	1
Staff Fiscal Analyst	1	0	0	0
Support Services Assistant	1	1	1	1
Office Assistant III	0	0	0	0
Office Assistant I/II	1	0	0	0
TOTAL FULL-TIME & VS	18	15	14	14
Extra Help				
EH Planning Tech I/II	1.00	1.00	1.00	1.00
EH Special Projects Coordinator	0.50	0.50	0.00	0.00
EH Typist Clerk I/II	0.00	0.00	0.00	0.00
EH Office Assistant III	0.00	0.00	1.00	1.00
	2.50	2.50	2.00	2.00
TOTAL BUDGETED/APPROVED	22.50	17.50	16	16

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.

On June 28, 2011 the Board of Supervisors approved 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.

The salary 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 fiscal year 2012/13 the department requests to delete one (1) vacant Senior Planner (Position #14).

SERVICES AND SUPPLIES
For FY 2012/13, this category was reduced overall due to decreases in Professional and Special Services-Contractual Agreements, Professional and Special Services-Data Processing, and Office Expense General.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is budgeted at prior year levels due to department estimate.

CAPITAL ASSETS
None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	1,264	5,400	5,400	5,400
OTHER CHARGES	74,734	65,000	56,200	56,200
TOTAL EXPENDITURES/APPROPRIATIONS	75,998	70,400	61,600	61,600
NET COST	-75,998	-70,400	-61,600	-61,600

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 is budgeted at the prior year amount.

OTHER CHARGES

This category was decreased due to anticipated share of cost for Fiscal Year 2012/13

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	75,265	90,000	90,000	90,000
CHARGES FOR CURRENT SERVICES	366,018	416,000	416,000	416,000
OTHER REVENUE	1,774	0	0	0
TOTAL REVENUES	443,057	506,000	506,000	506,000
SALARIES & EMPLOYEE BENEFITS	1,187,817	1,247,997	1,220,679	1,220,679
SERVICES & SUPPLIES	464,461	524,989	524,905	524,905
CAPITAL ASSETS	16,010	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,668,288	1,772,986	1,745,584	1,745,584
NET COST	-1,225,231	-1,266,986	-1,239,584	-1,239,584

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. Increasing public education and the implementation of a low cost, or supplemented, spay neuter program is a Departmental goal for the upcoming year.

REVENUE

This category is budgeted at the prior year level based on departmental estimates.

SALARIES AND EMPLOYEES BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Animal Control Assistant Director	1	0	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	1	1	1
Animal Control Officer III	1	0	0	0
Animal Control Dispatcher	1	0	0	0
Animal Care Specialist	6	6	6	6
Account Clerk III	1	0	0	0
Office Assistant I/II	2	2	2	2
TOTAL FULL-TIME & VS	18	15	15	15
Contract Staff				
CC Veterinarian	1	1	1	1
TOTAL CONTRACT STAFF	1	1	1	1
Extra Help				
EH Account Clerk I/II	0.50	0.00	0.00	0.00
Office Assistant I/II	0.0	0.50	0.50	0.50
EH Animal Care Specialist	0.13	0.50	0.50	0.50
EH Animal Control Officer I/II	0.50	0.00	0.50	0.50
TOTAL FTE	1.88	1.00	1.50	1.50
TOTAL BUDGETED/APPROVED	20.88	17.00	17.50	17.50

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.

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.

SALARIES AND EMPLOYEES BENEFITS (Continued)

On June 28, 2011 the Board of Supervisors approved the County Executive Officer recommendation, in coordination with the department, to delete 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 reduce the departmental general fund requirement by twenty percent.

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.

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

SERVICES AND SUPPLIES

This category increased overall from prior year in Professional and Special Service-Contractual Agreement, Maintenance-Structure Improvements, Insurance-General Liability and Special Department Expense-Other based on department estimates. Communications-Internal Services and Professional and Special Services-Data Processing were decreased from prior year.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	14,583	14,600	14,600	14,600
TOTAL REVENUES	14,583	14,600	14,600	14,600
SERVICES & SUPPLIES	56,646	56,646	56,646	56,646
TOTAL EXPENDITURES/APPROPRIATIONS	56,646	56,646	56,646	56,646
NET COST	-42,063	-42,046	-42,046	-42,046

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. In cooperation with USDA, 1.0 FTE Trapper is funded to cover Merced County's animal damage workload. The proposed FY 2012/13 budget reflects a continuation of this staffing level.

REVENUE

This category is budgeted at prior year amounts based on department estimates.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

Professional and Special Services budgeted at FY 2011/12 amounts.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

STATE CONTROLLER
COUNTY BUDGET ACT
JANUARY 2010

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

COUNTY BUDGET FORM
SCHEDULE 9
PROPOSED

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	0	0	10,000	10,000
OTHER CHARGES	55,780	45,512	46,139	46,139
TOTAL EXPENDITURES/APPROPRIATIONS	55,780	45,512	56,139	56,139
NET COST	-55,780	-45,512	-56,139	-56,139

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.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is budgeted at the prior year level.

OTHER CHARGES

For Fiscal Year 2012/13, Contributions to other Agencies was decreased based on anticipated cost.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	25,000	100,000	100,000	100,000
TOTAL REVENUES	25,000	100,000	100,000	100,000
SERVICES & SUPPLIES	132,722	127,175	103,397	103,397
TOTAL EXPENDITURES/APPROPRIATIONS	132,722	127,175	103,397	103,397
NET COST	-107,722	-27,175	-3,397	-3,397

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 2012/13, State Other revenue is budgeted at the prior year amount.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category was decreased overall due to a reduction in Professional and Special 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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	43,249	40,000	40,000	40,000
CHARGES FOR CURRENT SERVICES	125,362	81,000	81,000	81,000
OTHER REVENUE	54	80	80	80
TOTAL REVENUES	168,665	121,080	121,080	121,080
SALARIES & EMPLOYEE BENEFITS	101,759	84,361	106,335	106,335
SERVICES & SUPPLIES	21,657	18,567	45,881	45,881
CAPITAL ASSETS	44,780	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	168,196	102,928	152,216	152,216
NET COST	469	18,152	-31,136	-31,136

COUNTY CLERK

BUDGET UNIT 29400

The County Clerk issues marriage licenses; performs marriage ceremonies; 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. Passport processing was eliminated as a service and revenue source in FY 2011/12. This service potential will be re-evaluated in Fiscal year 2012/13.

The County Clerk office was consolidated with the offices of the Assessor-Recorder in February 2012.

REVENUE
This category was reduced based on the prior year revenue trends.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
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	0.70	0.70
TOTAL FTE	0.50	0.50	0.70	0.70
TOTAL BUDGETED/APPROVED	1.50	1.50	1.70	1.70

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 increased overall from the prior year due to increases in Transportation and Travel, and In-State Overnight, as well as increase in Insurance-General Liability.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

PUBLIC WAYS AND FACILITIES FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	87,238	75,240	67,040	67,040
FINES FORFEITS AND PENALTIES	1,272	0	0	0
USE OF MONEY AND PROPERTY	122,402	90,000	95,000	95,000
AID FROM OTHER GOVT AGENCIES	14,420,137	13,717,151	14,246,550	14,246,550
CHARGES FOR CURRENT SERVICES	2,347,680	3,610,200	3,189,400	3,189,400
OTHER REVENUE	174,040	825,500	345,500	345,500
TOTAL REVENUES	17,152,769	18,318,091	17,943,490	17,943,490
SALARIES & EMPLOYEE BENEFITS	4,899,813	5,927,203	6,860,702	6,860,702
SERVICES & SUPPLIES	5,012,586	5,070,269	8,545,799	8,545,799
OTHER CHARGES	-340	0	0	0
CAPITAL ASSETS	7,248,693	4,580,117	12,484,475	12,484,475
TOTAL EXPENDITURES/APPROPRIATIONS	17,160,752	15,577,589	27,890,976	27,890,976
NET COST	-7,983	2,740,502	-9,947,486	-9,947,486

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 increased over all due to increases from Federal Other and Excise Tax Gas Tax funding.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Deputy Director Public Works-Roads	1	1	1	1
Road Superintendent	1	1	1	1
Shop Supervisor	1	1	1	1
District Road Supervisor	2	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	12	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	1	1	1
Project Engineer	0	1	2	2
Senior Engineering Associate	0	1	1	1
Road Permit Clerk	0	1	1	1
County Office Supervisor	0	1	1	1
Engineering Associate I/II/III	0	3	3	3
TOTAL FULL-TIME & VS	56	64	65	65
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	57.01	65.01	66.01	66.01

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) vacant Equipment Service Worker (Position #42) due to fiscal constraints.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

On June 28, 2011 the Board of Supervisors approved 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 (Position #63), one (1) Supervising Engineer (Position #62), one (1) Project Engineer, one (1) Senior Engineering Associate (Position #64) , one (1) Road Permit Clerk (Position #69), and three (3) Engineering Associate I/II/III (Position #65, 66, 68).

The salary 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 fiscal year 2012/13, the department requests to add one (1) Project Engineer.

SERVICES AND SUPPLIES

Services and Supplies expenses increased primarily due to increased Special Department Expenses – Special Fund and Professional and Special Services expenses.

OTHER CHARGES

Other Charges increased due to Prop 1B and Road Bridge Projects.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
84006	Patch Truck/Pot Hole Filler	$240,000	$240,000
84007	Patch Truck	300,000	300,000
84008	8 Hybrid Vehicles	300,000	300,000
87002	Prop 1B Projects	5,044,475	5,044,475
87058	Roads Capital Projects	3,000,000	3,000,000
87097	Roads Bridge Projects	1,200,000	1,200,000
87456	Phase II R/W Childs Ave to Yosemite Ave	2,400,000	2,400,000
TOTAL		$12,484,475	$12,484,475

The Patch Truck/ Pot Hole Filler and Patch Truck are requested for needed road repairs. The Hybrid Vehicles are requested as replacement vehicles. The Prop 1B Projects, Roads Capital Projects, Roads Bridge Projects, and Phase II R/W Childs Ave to Yosemite Ave are a continuation of previously established projects from prior fiscal year.

HEALTH AND SANITATION FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HEALTH

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	202,310	333,894	333,894	333,894
FINES FORFEITS AND PENALTIES	302,259	261,600	261,600	261,600
AID FROM OTHER GOVT AGENCIES	9,175,073	12,768,375	13,022,349	13,022,349
CHARGES FOR CURRENT SERVICES	2,016,146	2,250,990	2,315,175	2,315,175
OTHER REVENUE	310,626	313,092	313,092	313,092
TOTAL REVENUES	12,006,414	15,927,951	16,246,110	16,246,110
SALARIES & EMPLOYEE BENEFITS	11,129,845	13,184,377	12,764,180	12,764,180
SERVICES & SUPPLIES	2,349,306	4,430,016	4,289,653	4,289,653
OTHER CHARGES	204,958	972,185	378,790	378,790
INTRAFUND & INTERFUND TRANSFERS	-660,518	-158,120	-158,120	-158,120
CAPITAL ASSETS	81,106	3,434	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	13,104,697	18,431,892	17,274,503	17,274,503
NET COST	-1,098,283	-2,503,941	-1,028,393	-1,028,393

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 Merced Medical Center 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. In an effort to support local programs and subvent general fund costs the department has shifted to utilization of more grant and state/federal revenues.

The Department has provided specific staffing adjustment recommendations to the Executive Office for consideration and these recommendations are being evaluated for possible adjustments at Final Budget.

REVENUE

Revenue has increased primarily due to anticipated Federal Intergovernmental Transfer (IGT) funds for clinical and other Medi-Cal related services and an increase to environmental health collections.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Public Health Director	1	1	1	1
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
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	3	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
Project Engineer	1	1	1	1
Environment Health Specialist I/II/III	13	13	13	13
Hazardous Material Specialist I/II/III	1	1	1	1
Environmental Health Technician I/II	2	2	2	2
Health Education Administrator	1	1	1	1
Public Health Laboratory Director	1	1	1	1
Microbiology Technician I/II	1	1	1	1
Public Health Social Worker	3	3	3	3
Nurse Practitioner I/II/Physicians Assistant	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Public Health Program Manager	1	1	1	1
Supervising Public Health Nurse	5	5	5	5
Public Health Nurse I/II/Community Health Nurse	16	16	16	16
Epidemiologist I/II	1	1	1	1
Health Education Specialist	3	3	3	3
Community Health Specialist	7	7	7	7
Communicable Disease Investigator	2	2	2	2
Support Services Analyst I/II	4	4	4	4
Vital Statistic Clerk	1	1	1	1
Office Assistant III	6	6	6	6
Medical Claims Clerk I/II	4	4	4	4
Staff Services Analyst I/II	1	1	1	1
Account Clerk I/II	2	2	2	2
Office Assistant I/II	3	3	3	3
County Office Supervisor	1	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	1	1	1	1
Director of Public Health Admin Svs	1	1	1	1
TOTAL FULL-TIME & VS	109	109	110	110
Contract Employees				
Public Health Director	1.00	1.00	1.00	1.00
Staff Therapist	0.00	0.00	0.00	0.00
TOTAL CONTRACT EMPLOYEES	1.00	1.00	1.00	1.00
Extra Help				
EH Staff Therapist	0.20	0.20	0.20	0.20
EH Public Health Nurse	0.10	0.10	0.10	0.10
EH Licensed Vocational Nurse	0.58	0.58	0.58	0.58
EH Special Projects Coordinator	0.00	0.00	0.00	0.00
EH Typist Clerk I/II	1.50	1.50	1.50	1.50
EH Microbiology Technician	0.00	0.00	0.00	0.00
EH Public Health Lab Director	0.00	0.00	0.00	0.00
EH Microbiologist	0.00	0.00	0.00	0.00
TOTAL FTE	2.38	2.38	2.38	2.38
TOTAL BUDGETED/APPROVED	112.38	112.38	113.38	113.38

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).

SALARIES AND EMPLOYEE BENEFITS (Continued)

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. One (1) Managed Care Coordinator was transferred from BU49501 to BU40013 (Position #236).

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.

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 increased overall due to an increase in Professional and Special Services – Contractual Agreement expenses.

OTHER CHARGES

This category has no significant changes.

INTRAFUND AND INTERFUND TRANSFERS

This category has increased due to intergovernmental transfers.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	84,716	55,760	85,760	85,760
AID FROM OTHER GOVT AGENCIES	3,917,816	7,752,879	6,122,317	6,122,317
OTHER REVENUE	16,133	25,000	25,000	25,000
TOTAL REVENUES	4,018,665	7,833,639	6,233,077	6,233,077
SALARIES & EMPLOYEE BENEFITS	745,167	894,029	891,819	891,819
SERVICES & SUPPLIES	3,863,422	4,927,251	5,331,516	5,331,516
OTHER CHARGES	-10,156	3,200,000	0	0
CAPITAL ASSETS	5,000	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	4,603,433	9,021,280	6,223,335	6,223,335
NET COST	-584,768	-1,187,641	9,742	9,742

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 continues to dedicate resources this coming year for special projects such as collaborative endeavors, outreach and education, and community meetings with parents of children ages 0-5. The Commission also continues 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.

REVENUE

This category has decreased due to an expected reduction to Proposition 10 tobacco tax revenues.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Executive Director First 5 Merced County	1	1	1	1
First 5 Merced County Program Manager	1	1	1	1
First 5 Merced County Program Specialist	2	2	2	2
Support Services Analyst I/II	2	2	2	2
Secretary I/II	1	1	1	1
TOTAL FULL TIME & VS	7	7	7	7
Extra Help				
EH Office Assistant I/II	0.50	0.50	0.50	0.50
TOTAL FTE	0.50	0.50	0.50	0.50
TOTAL BUDGETED/APPROVED	7.50	7.50	7.50	7.50

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).

SALARIES AND EMPLOYEE BENEFITS (Continued)
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 increased overall due to extensions of current programs and increased Professional and Special Services - Contractual Agreement expenses.

OTHER CHARGES
This category decreased slightly due to the expected expenditures applicable to prior years in the school readiness program.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	19,095,175	24,748,092	27,155,311	27,155,311
CHARGES FOR CURRENT SERVICES	6,588,271	9,515,236	9,529,375	9,529,375
OTHER REVENUE	-292,543	116,100	72,000	72,000
TOTAL REVENUES	25,390,903	34,379,428	36,756,686	36,756,686
SALARIES & EMPLOYEE BENEFITS	16,176,543	20,882,677	22,651,071	22,651,071
SERVICES & SUPPLIES	5,436,287	7,636,134	7,119,472	7,119,472
OTHER CHARGES	3,994,251	6,526,923	7,189,732	7,189,732
INTRAFUND & INTERFUND TRANSFERS	-1,488,710	-1,069,231	-1,466,934	-1,466,934
CAPITAL ASSETS	15,019	7,500	454,620	454,620
TOTAL EXPENDITURES/APPROPRIATIONS	24,133,390	33,984,003	35,947,961	35,947,961
NET COST	1,257,513	395,425	808,725	808,725

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 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 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.

On April 3, 2012 the Public Guardian, Public Conservator, and Public Administrator programs were transferred 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.

REVENUE

Revenue has been increased over the prior year based on the department's expected increases to Realignment. This area will continue to be reviewed and adjustments made at Final Budget.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
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
Psychiatric Facility Manager	1	1	1	1
Quality Improvement Program Manager	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Fiscal Manager	1	1	1	1
Staff Services Analyst I/II	3	4	5	5
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	17	18	18	18
Mental Health Clinician I/II	21	30	32	32
Crisis Intervention Specialist	4	4	4	4
Vocational Rehabilitation Counselor	1	1	1	1
Recreational Therapist	1	1	1	1
Automation Systems Analyst I/II	2	1	0	0
Personnel Assistant - Confidential	1	1	1	1
Mental Health Worker I/II	17	20	20	20
Secretary III	1	1	1	1
Medical Records Technician III	1	1	1	1
Medical Records Technician I/II	6	6	6	6
Psychiatric Ward Clerk	1	1	1	1
Accounting Technician	1	2	2	2
Account Clerk III	1	1	3	3
Office Assistant III	6	10	11	11
Office Assistant I/II	1	2	2	2
Fiscal Registration Process Clerk	1	1	1	1
Facility Services Supervisor	1	1	1	1
Delivery Driver	1	1	1	1
Dual Diagnosis Specialist	2	3	4	4
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	1	1
Quality Assurance Specialist	2	3	3	3
Mental Health Medical Director (At will)	1	1	1	1
Staff Psychiatrists (At will)	4	4	4	4
Program Assistant	0	4	4	4
Staff Services Manager	1	1	1	1
Deputy Public Administrator/ Guardian/ Conservator I/II	0	0	4	4
Public Conservator Inventory Specialist	0	0	1	1
MH TOTAL FULL-TIME & VS	116	141	152	152
ALCOHOL & DRUG (A&D)				
A&D Prevention Specialist	1	1	1	1
Mental Health Worker I/II	2	2	2	2
MH Clinician I/II	3	3	3	3
A&D Program Manager	2	2	2	2
A&D Counselor/Services Intern	15	15	15	15
A&D Prevention Worker VS	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Program Assistant	2	2	2	2
Secretary I/II - Confidential	1	1	1	1
Accounting Technician	2	2	2	2
Office Assistant III	4	4	4	4
A&D TOTAL FULL-TIME & VS	33	33	33	33
Contract Staff Psychiatrists	7	7	7	7
TOTAL PERMANENT & CONTRACT PSYCHIATRISTS	7	7	7	7
TOTAL FULL TIME/VS/CONTRACT	156	181	192	192
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
TOTAL BUDGETED/APPROVED	176.00	201.00	212.00	212.00

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).

On August 18, 2009, 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).

SALARIES AND EMPLOYEE BENEFITS (Continued)

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) 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.

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.

On October 18, 2011 the Board of Supervisors changed one (1) Automation Systems Analyst I/II (Position #6) to a Staff Services Analyst I/II as part of the centralization on County Information Systems.

On April 3, 2012 the Board of Supervisors approved the addition of four (4) Deputy Public Administrator/Guardian/Conservator I/II (Position #381, 382, 383, 384), two (2) Account Clerk III (Position #378, 379), one (1) Office Assistant III (Position #380) and the transfer of one (1) Public Conservator inventory Clerk (Position #385) from Human Services Agency as part of the transition of the Public Guardian/ Conservator/ Administrator program to Mental Health.

The salary 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 fiscal year 2012/13 the department requests to add two (2) Mental Health Clinician I/II and one (1) Dual Diagnosis Specialist to support the Juvenile Justice Program and AB109 programs.

SERVICES AND SUPPLIES

This category has decreased overall from the prior years due to an anticipated decrease in contractual services.

OTHER CHARGES

This category has increased overall from the prior year due to an anticipated increase in wraparound services in the WeCAN program

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
84014	Marie Green Workstation	$5,000	$5,000
84015	Remodel Front Waiting Room	15,000	15,000
84016	Door Security System	40,000	40,000
83629	B Street Administration Building	394,620	394,620
TOTAL		$454,620	$454,620

The Marie Green Workstation is requested to meet staff ergonomics needs. The Remodel Front Waiting Room is requested to upgrade flooring, paint and furniture. The Door Security System is requested to replace system that is obsolete and unsafe. The B Street Administration Building is requested to provide a permanent location to house administration staff on previously purchased lot.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	498,332	1,093,000	1,093,000	1,093,000
USE OF MONEY AND PROPERTY	1,838	1,200	1,200	1,200
AID FROM OTHER GOVT AGENCIES	3,221,249	3,630,000	3,569,800	3,569,800
CHARGES FOR CURRENT SERVICES	100,574	891,303	297,908	297,908
OTHER REVENUE	88,156	3,000	127,519	127,519
TOTAL REVENUES	3,910,149	5,618,503	5,089,427	5,089,427
SALARIES & EMPLOYEE BENEFITS	819,989	956,267	940,331	940,331
SERVICES & SUPPLIES	3,144,485	4,691,823	4,705,261	4,705,261
INTRAFUND & INTERFUND TRANSFERS	0	-40,000	-75,861	-75,861
TOTAL EXPENDITURES/APPROPRIATIONS	3,964,474	5,608,090	5,569,731	5,569,731
NET COST	-54,325	10,413	-480,304	-480,304

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. In 2010, CHW completed the construction of a new hospital facility in Merced and while the hospital services were relocated to the new facility, the clinic portion of CHW remained. The IHCP Program and staff are integrated closely with daily clinical operations 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 Other Court Fines and anticipated Interfund Revenue.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Indigent Health Care Programs Administrator	1	1	1	1
Community Health Nurse/Public Health Nurse I/II	1	1	1	1
Support Services Analyst I/II	1	1	1	1
Medical Claims Clerk I/II	2	2	2	2
Eligibility Worker I/II	4	4	4	4

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Office Assistant I/II	1	1	1	1
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 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 increase in Professional and Special Services – Physician Service, Special Department Expenses – Cost Allocation Plan and Professional and Special Services – Other Facilities costs.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

The Intrafund Transfers In category reflects an adjustment over the prior year.

CAPITAL ASSETS

None.

PUBLIC ASSISTANCE FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	36,166	55,000	60,000	60,000
AID FROM OTHER GOVT AGENCIES	63,687,555	70,712,282	70,834,542	70,834,542
CHARGES FOR CURRENT SERVICES	87,261	58,825	40,000	40,000
OTHER REVENUE	565,579	632,862	502,500	502,500
TOTAL REVENUES	64,376,561	71,458,969	71,437,042	71,437,042
SALARIES & EMPLOYEE BENEFITS	48,377,341	50,583,338	52,457,268	52,457,268
SERVICES & SUPPLIES	14,550,760	14,489,179	14,274,278	14,274,278
OTHER CHARGES	4,648,803	5,568,941	5,937,280	5,937,280
INTRAFUND & INTERFUND TRANSFERS	-923,284	-1,037,945	-531,757	-531,757
CAPITAL ASSETS	363,953	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	67,017,573	69,603,513	72,137,069	72,137,069
NET COST	-2,641,012	1,855,456	-700,027	-700,027

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

On April 3, 2012 the Public Guardian, Public Conservator, and Public Administrator programs were transferred 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.

REVENUE

Revenue has been adjusted based on projected revenue streams and the transfer of the Public Guardian/ Conservator/ Administrator program to the Mental Health Department.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
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	12	12	12	12
Staff Fiscal Analyst	4	4	4	4
Staff Personnel Analyst	1	1	1	1
Network Systems Support Analyst	6	5	5	5
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	7	7	7	7

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
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	2	2	2	2
Program Manager	5	5	5	5
Administrative Supervisor	6	6	6	6
Legal Clerk I/II	8	8	8	8
Support Services Assistant	6	6	6	6
Support Services Assistant-Confidential	1	1	1	1
Office Assistant III	6	6	6	6
Registration/Information Assistant	14	14	14	14
Office Assistant I/II	22	22	22	22
Compliance Management Officer	0	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	30	30	30	30
Family Services Representative III	35	35	35	35
Family Services Representative I/II	138	138	138	138
Social Services Program Administrator	5	5	5	5
Supervising Social Worker II	17	17	17	17
Social Worker IV-A/IV-B *	54	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	6	6	6	6
E&T Worker III	11	11	11	11
E&T Worker I/II	53	53	53	53
Veteran Claims Representative Supervisor	1	1	1	1
Veteran Claims Representative I/II	1	1	1	1
Public Conservator Inventory Specialist VS	1	1	0	0
Social Worker Aide	6	6	6	6
TOTAL FULL-TIME & VS	559	558	557	557
Extra Help:				
EH Social Worker I/II/III/IV	0.88	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	0.15	0.15	0.15	0.15
EH Office Assistant I/II	0.05	0.05	0.05	0.05
EH Janitor	0.04	0.04	0.04	0.04
EH Registration Information Assistant	0.50	0.50	0.50	0.50
EH Special Projects Coordinator	1.27	0.77	0.77	0.77

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
EH Vocational Assistant	0.00	0.00	0.00	0.00
EH Employment & Training Worker I/II/III	0.23	0.23	0.23	0.23
EH Account Clerk I/II/III	0.00	0.00	0.00	0.00
EH Office Assistant III	0.28	0.28	0.28	0.28
EH Management Information Systems Technician I	0.07	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	37.50	0.00	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	1.08	1.08	1.08	1.08
TOTAL FTE	42.05	4.50	4.50	4.50
TOTAL BUDGETED/APPROVED	601.05	562.50	561.50	561.50

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.

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, 2009 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

SALARIES AND EMPLOYEE BENEFITS (Continued)
#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 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.

On April 3, 2012 the Board of Supervisors deleted one (1) vacant Public Conservator Inventory Specialist VS (Position #502) as part of the transfer of the program to the Mental Health department.

The salary 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 from the prior year due to the transfer of the Public Guardian/ Conservator/ Administrator program to the Mental Health Department.

OTHER CHARGES
This category has increased over the prior year due to an anticipated increase to IHSS recipient hours based on legislation.

INTRAFUND AND INTERFUND TRANSFERS
This category has decreased due from the prior year due to the transfer of the Public Guardian/ Conservator/ Administrator program to the Mental Health Department.

CAPITAL ASSETS
None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	1,571,910	1,201,234	1,254,352	1,254,352
OTHER REVENUE	477	0	0	0
TOTAL REVENUES	1,572,387	1,201,234	1,254,352	1,254,352
SALARIES & EMPLOYEE BENEFITS	198,251	147,897	233,487	233,487
SERVICES & SUPPLIES	90,567	105,217	99,195	99,195
OTHER CHARGES	1,250,622	1,230,936	1,297,336	1,297,336
INTRAFUND & INTERFUND TRANSFERS	-61,285	-65,500	-94,696	-94,696
TOTAL EXPENDITURES/APPROPRIATIONS	1,478,155	1,418,550	1,535,322	1,535,322
NET COST	94,232	-217,316	-280,970	-280,970

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

State revenue has increased due to an anticipated increase to IHSS recipient hours based on legislation.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
IHSS Public Authority Manager	1	1	1	1
Management Information/Systems Technician I/II	1	1	1	1
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.

SERVICES AND SUPPLIES

This category has reduced from the prior year due to expected grant reductions and salary costs from other budget units for administrative support.

OTHER CHARGES

This category has increased over the prior year due to an anticipated increase to IHSS recipient hours based on legislation.

INTRAFUND AND INTERFUND TRANSFERS

There has been no significant change from the prior year.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	235	0	0	0
AID FROM OTHER GOVT AGENCIES	67,635,449	64,372,961	63,389,669	63,389,669
CHARGES FOR CURRENT SERVICES	272,257	0	0	0
OTHER REVENUE	544,523	755,490	525,000	525,000
TOTAL REVENUES	68,452,464	65,128,451	63,914,669	63,914,669
SERVICES & SUPPLIES	52,655	230,000	80,000	80,000
OTHER CHARGES	69,932,419	67,749,997	68,129,975	68,129,975
TOTAL EXPENDITURES/APPROPRIATIONS	69,985,074	67,979,997	68,209,975	68,209,975
NET COST	-1,532,610	-2,851,546	-4,295,306	-4,295,306

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 78.45%, state funded at 19.29% with the local share at 2.26%. The projection is based on a caseload decrease of 0.784% and no cost of living adjustments (COLA).

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, 39.87%; state funding 24.18%; local share, 35.95%. Projection is based on a 2.423% caseload increase and a 6.669% rate increase.

2. Foster Homes: State funding, 40.14%; local share 59.86%. Projection is based on a 6.194% caseload increase and a 0.23% rate decrease.

3. Foster Family Agency Institution placements by HSA: Federal funding, 39.87%; state funding 24.18%; local share, 35.95%. Projection is based on a 13.157% caseload decrease and an 11.533% rate decrease.

4. Foster Family Agency Institution placements by HSA: State funding 40.14%; local share, 59.86%. Projection is based on a 53.269% caseload decrease and a 46.753% rate decrease.

5. Group Home Institutional placements by HSA: Federal funding, 39.87%; State funding 24.18%; local share, 35.95%. Projection is based on a 27.544% caseload increase and an 11.618% rate increase.

6. Group Home Institutional placements by HSA: State funding, 40.14%; local share, 59.86%. Projection based on a 41.412% caseload increase and a 53.17% rate increase.

7. Institution placements by Probation Department: Federal funding, 39.87%; State funding, 24.18%; local share, 35.95%. Projection is based on a 15% caseload increase and a 50.95% rate increase.

8. Institution placements by Probation Department: State funding, 40.14%; local share, 59.86%. Projection is based on no caseload increases and no rate increases.

9. Institution placements by Probation Department: Federal funding, 39.87%; state funding 24.18%; local share, 35.95%. Projection is based on a 46.703% caseload increase and a 55.284% rate increase.

10. Institution placements by Probation Department: State funding, 40.14%; local share, 59.86%. Projection is based on a 16.028% caseload decrease and an 8.743% rate decrease.

11. Severely Emotionally Disturbed Placements: This program has been eliminated by the state in FY2011/2012.

DEPARTMENT'S COMMENT (Continued)

12. Placements--By HSA All County Cost: Local share, 100%. Projection is based on an average caseload at 6.17 per month and a 65.653% rate increase.

13. Institution placements by Probation Department: Local share, 100%. Projection is based on an average caseload of 1 per month and a 33.352% rate increase.

14. Camp Placement by Probation Department: Local Share, 100%. Projection is based on an average caseload of 1 per month and a 201.437% rate decrease.

15. Emergency Assistance: Federal funding, 70%; state funding, 0%; local share, 30%. Projection is based on an average caseload of 67.46 per month and a 30.385% rate increase.

16. Voluntary Placements: Federal funding, 39.87%; state funding 24.18%; local share, 35.95%. Projection is based on an average caseload of 1 per month and no rate increase.

17. KinGap: Federal funding 2.57%; state funding 77.24%; local share, 20.19%. Projection is based on an average caseload of 31.27 per month and an 8.092% 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 5.934% 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 34.42%, state funded at 49.18% with the local share at 16.40%. The projection is based on a 31.237% overall caseload growth and a 2.426% increase in rate.

REVENUE

Federal revenue is projected to decrease based on decreased CalWORKs grant awards and Foster Care Federal participation decreases that has negatively affected the local share.

SALARIES AND EMPLOYEE BENEFITS

All staffing for these programs is included in Budget Unit 50000 - Human Services Agency.

SERVICES AND SUPPLIES

This category has decreased from the prior year due to an anticipated decrease in contractual services.

OTHER CHARGES

This category reflects costs for aid payments categorized in the Department Comment section. Expenses are projected to decreased overall based on projected caseload growth decreases in Foster Care and CalWORKs.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
OTHER REVENUE	132,800	160,000	160,300	160,300
TOTAL REVENUES	132,800	160,000	160,300	160,300
OTHER CHARGES	250,027	277,170	277,064	277,064
TOTAL EXPENDITURES/APPROPRIATIONS	250,027	277,170	277,064	277,064
NET COST	-117,227	-117,170	-116,764	-116,764

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 26.13%.

B. Workfare: This component provides continuing grants to recipients who are able to "work out" their grants. This is projected to decrease 40.25%.

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 15.78% 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 has no projected change.

REVENUE

Revenue is based on aid repayments and stale dated warrants. There is no significant change from the prior year.

SALARIES AND EMPLOYEE BENEFITS

All staffing for these programs is included in budget unit 50000-Human Services Agency.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category reflects the expected expenses for the fore mention aid categories. There has been no significant change from the prior year.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	10,545	0	0	0
AID FROM OTHER GOVT AGENCIES	4,870,442	4,574,926	4,416,714	4,416,714
CHARGES FOR CURRENT SERVICES	334,891	258,090	225,744	225,744
OTHER REVENUE	21,826	454	100,108	100,108
TOTAL REVENUES	5,237,704	4,833,470	4,742,566	4,742,566
SALARIES & EMPLOYEE BENEFITS	3,840,188	3,329,385	3,549,170	3,549,170
SERVICES & SUPPLIES	1,392,444	1,510,673	1,193,396	1,193,396
OTHER CHARGES	-688	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-125,287	-6,587	0	0
CAPITAL ASSETS	24,157	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	5,130,814	4,833,471	4,742,566	4,742,566
NET COST	106,890	-1	0	0

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.

REVENUE

Revenue has reduced overall from prior year due to decreases in State Other revenue and Enterprise Zone Vouchering.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Director-Workforce Investment	1	1	1	1
Assistant Director-Workforce Investment	1	0	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	0	0	0
Support Services Analyst I/II	3	3	3	3
Supervising E&T Specialist	2	2	2	2
E&T Specialist I/II	12	12	12	12
Staff Services Analyst I/II	2	2	2	2
Secretary III	1	1	1	1
Secretary I/II	0	0	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Assessment Technician I/II	3	3	3	3
Fiscal Supervisor	1	1	1	1
Management Information System Technician I/II	2	2	2	2
Office Assistant III	4	4	4	4
TOTAL FULL-TIME & VS	37	35	35	35
Extra Help				
EH E&T Analyst I	0.00	0.00	0.00	0.00
EH Support Services Analyst	0.25	0.25	0.25	0.25
EH Office Assistant I/II	0.00	0.00	0.00	0.00
EH Account Clerk III	0.25	0.25	0.25	0.25
EH Office Assistant III	0.00	0.00	0.00	0.00
EH Special Project Coordinator	0.10	0.10	0.10	0.10
EH MIS Technician I	0.00	0.00	0.25	0.25
EH Assessment Technician I	0.00	0.00	0.00	0.00
EH Automation Systems Analyst	0.25	0.25	0.00	0.00
EH E&T Specialist I	0.00	0.00	0.00	0.00
TOTAL FTE	0.85	0.85	0.85	0.85
TOTAL BUDGETED/APPROVED	37.85	35.85	35.85	35.85

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).

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 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.

On June 28, 2011 the Board of Supervisors approved 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.

The salary 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 reduced overall due a reduction in Professional and Special Services-Data Processing, Special Department Expense-Cost Allocation Plan, and Special Department Expense-Software. Professional and Special Services-Contractual Agreements was increased.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	1,444,884	1,147,881	706,000	706,000
TOTAL REVENUES	1,444,884	1,147,881	706,000	706,000
SERVICES & SUPPLIES	1,440,855	1,147,881	706,000	706,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,440,855	1,147,881	706,000	706,000
NET COST	4,029	0	0	0

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 was reduced in State Other revenue.

SALARIES AND EMPLOYEE BENEFITS

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

SERVICES AND SUPPLIES

Professional and Special Services-Contractual Agreements- decreased due to reduction in revenue.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	190,641	275,138	304,183	304,183
TOTAL REVENUES	190,641	275,138	304,183	304,183
SALARIES & EMPLOYEE BENEFITS	10,602	21,532	10,790	10,790
SERVICES & SUPPLIES	58,732	14,121	12,083	12,083
OTHER CHARGES	125,499	250,321	281,334	281,334
TOTAL EXPENDITURES/APPROPRIATIONS	194,833	285,974	304,207	304,207
NET COST	-4,192	-10,836	-24	-24

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 increased from prior year in State Other.

SALARIES AND EMPLOYEE BENEFITS

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

SERVICES AND SUPPLIES

This category has decreased from prior year due to reduction in Special Department Expense- Other.

OTHER CHARGES

This category was increased from prior year for Contract-JTPA Training for adults.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	273,366	225,917	311,974	311,974
TOTAL REVENUES	273,366	225,917	311,974	311,974
SALARIES & EMPLOYEE BENEFITS	6,059	10,766	10,790	10,790
SERVICES & SUPPLIES	100,627	15,151	12,083	12,083
OTHER CHARGES	176,364	200,000	289,125	289,125
TOTAL EXPENDITURES/APPROPRIATIONS	283,050	225,917	311,998	311,998
NET COST	-9,684	0	-24	-24

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 from prior year in State Other revenue.

SALARIES AND EMPLOYEE BENEFITS

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

SERVICES AND SUPPLIES

This category has decreased from prior year due to reduction in Special Department Expense- Other.

OTHER CHARGES

This category reflects expenditures for training and supportive services for participants. Contract-JTPA Training is reduced from prior year amounts.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	59,234	0	0	0
TOTAL REVENUES	59,234	0	0	0
SERVICES & SUPPLIES	59,234	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	59,234	0	0	0
NET COST	0	0	0	0

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 expired and there are no funds associated with the budget unit.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	0	59	0	0
AID FROM OTHER GOVT AGENCIES	0	861,536	755,439	755,439
TOTAL REVENUES	0	861,595	755,439	755,439
SALARIES & EMPLOYEE BENEFITS	0	59,565	43,160	43,160
SERVICES & SUPPLIES	0	385	332	332
OTHER CHARGES	0	881,940	712,043	712,043
TOTAL EXPENDITURES/APPROPRIATIONS	0	941,890	755,535	755,535
NET COST	0	-80,295	-96	-96

Department of Labor - Employment & Training

BUDGET UNIT 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. Individual in these programs may receive access to self-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 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)
57407 – State Energy Sector Partnership and Training funds (through Stanislaus Workforce Investment Board)

REVENUE
State and Federal grant funds for training programs. For Fiscal Year 2012/13, Federal Other revenue decreased overall from prior year amounts.

SALARIES AND EMPLOYEE BENEFITS
Extra Help salaries and benefits are provided for program participants.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
This category reflects expenditures for training and supportive services for participants.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	145	0	0	0
AID FROM OTHER GOVT AGENCIES	473,712	0	0	0
OTHER REVENUE	74	0	0	0
TOTAL REVENUES	473,931	0	0	0
SERVICES & SUPPLIES	466,148	0	0	0
OTHER CHARGES	7,900	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	42	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	474,048	42	0	0
NET COST	-117	-42	0	0

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 expired 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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	21	0	0	0
AID FROM OTHER GOVT AGENCIES	84,583	0	0	0
TOTAL REVENUES	84,604	0	0	0
SALARIES & EMPLOYEE BENEFITS	1,368	0	0	0
SERVICES & SUPPLIES	88,462	0	0	0
OTHER CHARGES	4,367	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	11	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	94,197	11	0	0
NET COST	-9,593	-11	0	0

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 expired 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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	75	0	0	0
AID FROM OTHER GOVT AGENCIES	436,939	35,247	100,000	100,000
TOTAL REVENUES	437,014	35,247	100,000	100,000
SALARIES & EMPLOYEE BENEFITS	8,394	0	0	0
SERVICES & SUPPLIES	113,345	0	0	0
OTHER CHARGES	317,551	198,579	100,000	100,000
TOTAL EXPENDITURES/APPROPRIATIONS	439,290	198,579	100,000	100,000
NET COST	-2,276	-163,332	0	0

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 is anticipated due to notification of grant funding extension. This category is decreased overall from prior year.

SALARIES AND EMPLOYEE BENEFITS

Salaries and benefits for Merced County staff are included in budget unit 55000.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	260	0	0	0
AID FROM OTHER GOVT AGENCIES	610,755	0	0	0
TOTAL REVENUES	611,015	0	0	0
SERVICES & SUPPLIES	666,200	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	19	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	666,200	19	0	0
NET COST	-55,185	-19	0	0

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. This program has expired and there are no funds associated with this budget unit.

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	1,295,537	1,194,474	1,129,074	1,129,074
OTHER REVENUE	9,869	7,600	8,130	8,130
TOTAL REVENUES	1,305,406	1,202,074	1,137,204	1,137,204
SALARIES & EMPLOYEE BENEFITS	369,830	398,325	418,741	418,741
SERVICES & SUPPLIES	511,239	595,565	495,757	495,757
OTHER CHARGES	969,614	793,545	790,138	790,138
INTRAFUND & INTERFUND TRANSFERS	-145,862	-318,728	-332,999	-332,999
CAPITAL ASSETS	3,486	25,015	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,708,307	1,493,722	1,371,637	1,371,637
NET COST	-402,901	-291,648	-234,433	-234,433

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.

REVENUE

Revenue has decreased based on FY 2011/2012 planning estimates from the State.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Senior Services Program Manager	1	1	1	1
Ombudsman Program Manager	1	1	1	1
Senior Services Program Specialist	1	1	1	1
Senior Services Program Worker	1	0	0	0
TOTAL FULL-TIME & VS	4	3	3	3
Extra Help				
EH Senior Services Program Worker	0.75	0.75	0.75	0.75
EH Senior Participant	0.00	2.63	2.88	2.88
EH Community Worker	4.25	1.50	1.50	1.50
TOTAL FTE	5.00	4.88	5.13	5.13
TOTAL BUDGETED/APPROVED	9.00	7.88	8.13	8.13

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

For FY2011/12 the department requests to delete one (1) vacant Senior Services Program Worker (Position #2) due to funding constraints.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category reflects contractual arrangements for services.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects reimbursement for services provided by the AAA Program Managers based on time studies.

CAPITAL ASSETS

None.

EDUCATION FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

CLASSIFICATION:
FUNCTION - EDUCATION
ACTIVITY - LIBRARY SERVICES

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	13,306	3,150	12,956	12,956
AID FROM OTHER GOVT AGENCIES	1,041,679	508,599	157,994	157,994
CHARGES FOR CURRENT SERVICES	48,251	34,103	50,000	50,000
OTHER REVENUE	7,483	147,323	250	250
TOTAL REVENUES	1,110,719	693,175	221,200	221,200
SALARIES & EMPLOYEE BENEFITS	2,027,855	1,959,781	1,889,495	1,889,495
SERVICES & SUPPLIES	657,562	590,937	794,801	794,801
OTHER CHARGES	15,689	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-103,480	-130,698	-157,577	-157,577
CAPITAL ASSETS	0	123,840	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,597,626	2,543,860	2,526,719	2,526,719
NET COST	-1,486,907	-1,850,685	-2,305,519	-2,305,519

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.

The Department has provided specific staffing adjustment recommendations to the Executive Office for consideration and these recommendations are being evaluated for possible adjustments at Final Budget.

REVENUE

Revenue has reduced overall from prior year due to loss of State and Federal revenue, and the State's elimination of Redevelopment Agency funds.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
County Librarian	1	1	1	1
Supervising Librarian	1	1	1	1
Librarian I/II	2	2	2	2
Library Assistant I/II VS	11	10	10	10
Library Resource Technician I/II	2	1	1	1
Library Resource Technician I/II VS	3	4	4	4
Lead Library Resource Technician	2	2	2	2
Library Coordinator	2	2	2	2
TOTAL FULL-TIME & VS	24	23	23	23
Extra Help				
EH Pages	1.30	1.30	1.50	1.50
EH Library Assistant I	8.43	7.50	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	8.80	9.00	9.00
TOTAL BUDGETED/APPPROVED	33.73	31.80	32.00	32.00

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)
On February 15, 2011 the Board of Supervisors approved the deletion of one (1) Library Assistant I/II (Postion #25) 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
Office Expense General, Rents and Leases-Maintenance Improvement, Special Department Expense-Periodicals and Supplies, and Special Department Expense-Special Fund were decreased from prior year amounts. Special Department Expense-Literacy Program was increased over the prior year amount.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category was increased over prior year amount and accounts for the cost sharing from HSA for the Literacy program.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

CLASSIFICATION:
FUNCTION - EDUCATION
ACTIVITY - AGRICULTURAL EDUCATION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	0	15,000	15,000	15,000
TOTAL REVENUES	0	15,000	15,000	15,000
SALARIES & EMPLOYEE BENEFITS	250,216	273,085	260,393	260,393
SERVICES & SUPPLIES	46,748	45,648	41,370	41,370
TOTAL EXPENDITURES/APPROPRIATIONS	296,964	318,733	301,763	301,763
NET COST	-296,964	-303,733	-286,763	-286,763

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 was budget on the prior year amount.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Agricultural Field Technician	1	1	1	1
Cooperative Extension Office Supervisor	1	1	1	1
Office Assistant III	1	0	0	0
Office Assistant I/II V/S	0	1	1	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.

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.

The salary 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 from the prior year due to a reduction in Office Expense – General due to fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

RECREATION AND CULTURAL SERVICES FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	6,350	7,600	8,500	8,500
TOTAL REVENUES	6,350	7,600	8,500	8,500
SALARIES & EMPLOYEE BENEFITS	245,490	248,373	254,171	254,171
SERVICES & SUPPLIES	12,093	11,597	13,415	13,415
TOTAL EXPENDITURES/APPROPRIATIONS	257,583	259,970	267,586	267,586
NET COST	-251,233	-252,370	-259,086	-259,086

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.

EXECUTIVE'S COMMENTS

The Recreation Budget funds two full-time positions that provide organization and leadership to a variety of programs. 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, and without them many programs and activities 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 of interest to both local and out of county visitors. Volunteers remain essential to the success of programs.

REVENUE

This category will remain the same for the next year.

SALARIES AND EMPLOYEE BENEFITS

	2010/2011 APPROVED	2011/2012 APPROVED	2012/2013 REQUESTED	2012/2013 RECOMMENDED
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	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	4.18	2.00	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

Services and Supplies increased due to higher Transportation and Travel – County Vehicle, Insurance – General Liability, and Special Department Expense – Other 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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	0	3,200	0	0
OTHER REVENUE	7,280	0	0	0
TOTAL REVENUES	7,280	3,200	0	0
SERVICES & SUPPLIES	20,662	10,098	0	0
CAPITAL ASSETS	25,507	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	46,169	10,098	0	0
NET COST	-38,889	-6,898	0	0

DPW - SPECIAL RECREATION DIVISION

BUDGET UNIT 70100-70116
This Budget Unit was established by the Board of Supervisors to track funds provided for parks and recreation, land acquisition, development of local park and recreation facilities, and the operation and maintenance of existing parks and recreation facilities in the unincorporated communities of Merced County.

REVENUE
None.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

POLICY IMPLICATION
For FY 2012/13 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 2012/13 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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	23,399	32,411	39,977	39,977
AID FROM OTHER GOVT AGENCIES	545,430	0	0	0
CHARGES FOR CURRENT SERVICES	351,285	416,088	337,148	337,148
OTHER REVENUE	486	33,758	1,200	1,200
TOTAL REVENUES	920,600	482,257	378,325	378,325
SALARIES & EMPLOYEE BENEFITS	1,273,663	1,273,551	1,282,407	1,282,407
SERVICES & SUPPLIES	476,601	503,715	483,767	483,767
OTHER CHARGES	0	0	2,846	2,846
INTRAFUND & INTERFUND TRANSFERS	-14,353	0	0	0
CAPITAL ASSETS	488,000	24,028	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,223,911	1,801,294	1,769,020	1,769,020
NET COST	-1,303,311	-1,319,037	-1,390,695	-1,390,695

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

Revenue from Parkland Dedication Fees, Parks and Recreation Fees and Other Revenue is reduced.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
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	1	1	1
Grounds Maintenance Worker I/II	7	6	6	6
Office Assistant III	1	1	1	1
Typist Clerk III	0	0	0	0
TOTAL FULL-TIME & VS	14	12	12	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	25.82	26.82	26.82	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.

On June 28, 2011 the Board of Supervisors approved the department's request to delete one (1) Park Maintenance Specialist (Position #15) and one (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.

SALARIES AND EMPLOYEE BENEFITS (Continued)
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.

The salary 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
Services and supplies needed to provide maintenance of buildings, equipment, and turf areas under the direction of the Parks Division. Higher costs are anticipated due to increased Insurance – General Liability and Utilities costs.

OTHER CHARGES
No change.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

DEBT SERVICE

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	1,354	1,000	1,000	1,000
OTHER REVENUE	988,989	960,144	996,152	996,152
TOTAL REVENUES	990,343	961,144	997,152	997,152
SERVICES & SUPPLIES	2,117	7,600	7,600	7,600
OTHER CHARGES	988,989	990,144	990,344	990,344
TOTAL EXPENDITURES/APPROPRIATIONS	991,106	997,744	997,944	997,944
NET COST	-763	-36,600	-792	-792

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 are scheduled to continue until 2032. Transfers from the Spring Fair fund are scheduled to continue until 2018.

Component	Principal Amount	Payment Period	Principal Balance 06/30/12
Juvenile Justice Facility	$15,705,000	30 Years	$12,465,000

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	36	12	12	12
OTHER REVENUE	195,460	195,460	195,460	195,460
TOTAL REVENUES	195,496	195,472	195,472	195,472
SERVICES & SUPPLIES	50	100	100	100
OTHER CHARGES	195,459	195,460	195,460	195,460
TOTAL EXPENDITURES/APPROPRIATIONS	195,509	195,560	195,560	195,560
NET COST	-13	-88	-88	-88

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 06/30/12
Energy Retrofit Loan	$1,805,328	11 Years	$191,144

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	59,697	80,000	80,000	80,000
TOTAL EXPENDITURES/APPROPRIATIONS	59,697	80,000	80,000	80,000
NET COST	-59,697	-80,000	-80,000	-80,000

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 fees and auditing costs associated with that securitization.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category accounts for the debt administration and audit fees for the Tobacco Securitization Funds.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	668,394	664,232	669,002	669,002
TOTAL REVENUES	668,394	664,232	669,002	669,002
SERVICES & SUPPLIES	4,350	5,100	5,100	5,100
OTHER CHARGES	664,044	659,132	663,902	663,902
TOTAL EXPENDITURES/APPROPRIATIONS	668,394	664,232	669,002	669,002
NET COST	0	0	0	0

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 06/30/12
Courthouse Justice Facility	$10,200,000	25 Years	$8,205,000

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	318,407	245,129	173,045	173,045
OTHER REVENUE	883,186	1,112,297	635,020	635,020
TOTAL REVENUES	1,201,593	1,357,426	808,065	808,065
OTHER CHARGES	1,007,767	1,007,769	1,007,768	1,007,768
INTRAFUND & INTERFUND TRANSFERS	36,750	48,000	48,000	48,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,044,517	1,055,769	1,055,768	1,055,768
NET COST	157,076	301,657	-247,703	-247,703

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 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	55,919	35,000	40,000	40,000
OTHER REVENUE	6,926,741	8,392,000	8,216,000	8,216,000
TOTAL REVENUES	6,982,660	8,427,000	8,256,000	8,256,000
SERVICES & SUPPLIES	4,025	7,600	7,600	7,600
OTHER CHARGES	6,911,883	7,254,785	7,612,813	7,612,813
TOTAL EXPENDITURES/APPROPRIATIONS	6,915,908	7,262,385	7,620,413	7,620,413
NET COST	66,752	1,164,615	635,587	635,587

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 06/30/12
Pension Obligation Bonds	$63,070,000	18 Years	$35,780,000

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 CONTINGENCIES

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2012-2013

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 2010-2011 (2)	ESTIMATED 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (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

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 2012-2013

County Budget Form
Schedule 10
Proposed

Fund Title: Fleet Service
Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2010-2011	Estimated 2011-2012	Proposed Estimates 2012-2013	Approved Estimates 2012-2013
1	2	3	4	5
Operating Revenues				
Charges for Services	4,434,876	3,220,346	3,262,045	3,262,045
Miscellaneous Sales	0	450,000	450,000	450,000
Total Operating Revenues	**4,434,876**	**3,670,346**	**3,712,045**	**3,712,045**
Operating Expenses				
Salaries and Employee Benefits	656,478	533,188	598,121	598,121
Services and Supplies	2,481,701	2,614,883	3,165,430	3,165,430
Depreciation and Amortization	511,319	511,319	511,319	511,319
Total Operating Expenses	**3,649,498**	**3,659,390**	**4,274,870**	**4,274,870**
Operating Income (Loss)	**785,378**	**10,956**	**(562,825)**	**(562,825)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	0	6,000	6,000	6,000
Interest/Investment (Expense) and/or (Loss)	(7,374)	0	0	0
Gain or Loss on Sale of Capital Assets	(163,039)	60,000	25,000	25,000
Other	0	4,000	18,500	18,500
Total Non-Operating Revenues (Expenses)	**(170,413)**	**70,000**	**49,500**	**49,500**
Income Before Capital Contributions and Transfers	**614,965**	**80,956**	**(513,325)**	**(513,325)**
Capital Contributions	23,574	0	0	0
Transfers-In(Out)	0	0	0	0
Change in Net Assets	**638,539**	**80,956**	**(513,325)**	**(513,325)**
Fixed Assets Purchased	646,498	105,522	618,000	618,000
Net Assets - Beginning Balance	7,144,917	7,783,456	7,969,934	7,969,934
Net Assets - Ending Balance	7,783,456	7,969,934	8,074,609	8,074,609
Reserved for Fleet Replacement	3,459,280	3,996,287	3,992,287	3,992,287

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 2011-2012 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2012 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

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Fleet Maintenance Supervisor	1	1	1	1
Assistant Shop Supervisor	0	0	0	0
Automotive Technician	4	4	3	3
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	6	6
TOTAL BUDGETED/APPROVED	7.00	7.00	6.00	6.00

On August 23, 2011 the Board of Supervisors approved the change of one (1) vacant Fleet Maintenance Supervisor (Position #3) to Assistant Shop Supervisor.

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

For fiscal year 2012/13 the department requests to delete one (1) vacant Automotive Technician (Position #5) in order to maintain the service rate as in the prior year.

SERVICES AND SUPPLIES

Services and Supplies charges increased for Maintenance Equipment – Auto, Special Department Expense – Special Fund and Maintenance Equipment - Fuel.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
84002	12 Sheriff Patrol Cars	$360,000	$360,000
84003	8 New Vehicles	224,000	224,000
84004	10 Light Bars	30,000	30,000
84010	Air Compressor	4,000	4,000
TOTAL		$618,000	$618,000

CAPITAL ASSETS (Continued)

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. The Air Compressor is requested to replace equipment that is no longer cost effective to repair.

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Operation of Internal Service Fund
Fiscal Year 2012-2013

County Budget Form
Schedule 10
Proposed

Fund Title: Administrative Services
Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2010-2011	Estimated 2011-2012	Proposed Estimates 2012-2013	Approved Estimates 2012-2013
1	2	3	4	5
Operating Revenues				
Charges for Services	9,761,082	10,055,127	9,826,922	9,826,922
Total Operating Revenues	**9,761,082**	**10,055,127**	**9,826,922**	**9,826,922**
Operating Expenses				
Salaries and Employee Benefits	5,169,583	5,135,480	5,283,728	5,283,728
Services and Supplies	4,479,858	4,996,211	4,631,566	4,631,566
Depreciation and Amortization	394,567	394,567	394,567	394,567
Total Operating Expenses	**10,044,008**	**10,526,258**	**10,309,861**	**10,309,861**
Operating Income (Loss)	**(282,926)**	**(471,131)**	**(482,939)**	**(482,939)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	3,720	4,874	36,000	36,000
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	824	0	0	0
Other	43,101	0	0	0
Total Non-Operating Revenues (Expenses)	**47,645**	**4,874**	**36,000**	**36,000**
Income Before Capital Contributions and Transfers	**(235,281)**	**(466,257)**	**(446,939)**	**(446,939)**
Capital Contributions	17,196	0	0	0
Transfers-In(Out)	0	0	0	0
Change in Net Assets	**(218,085)**	**(466,257)**	**(446,939)**	**(446,939)**
Long Term Debt Payments	0	0	0	0
Fixed Assets Purchased	333,273	10,000	10,000	10,000
Net Assets - Beginning Balance	2,291,543	2,073,458	1,607,201	1,607,201
Net Assets - Ending Balance	2,073,458	1,607,201	1,160,262	1,160,262

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 2011-2012 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2012 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. 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.

The Department has provided specific staffing adjustment recommendations to the Executive Office for consideration and these recommendations are being evaluated for possible adjustments at Final Budget.

REVENUE

This category is decreased in Data Processing and Communications based on projected rates to be charged to county departments.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
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	1	1	1
Programmer Analyst I/II–Confidential	1	0	0	0
Program Analyst I/II	9	7	6	6
Data Base Administrator	2	1	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	1	4	4	4
Computer Support Assistant III	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 APPROVED	2011/12 APPROVED	2011/12 REQUESTED	2011/12 RECOMMENDED
Computer Support Assistant I/II	2	1	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	1	1	1
Accounting Technician	0	1	1	1
GIS/Development Services Manager	1	1	1	1
GIS Technician	0	1	1	1
TOTAL FULL-TIME & VS	45	43	42	42
Extra Help				
EH Network Support Specialist	0.47	0.47	0.40	0.40
EH Student Intern	0.75	0.75	0.75	0.75
Total FTE	1.22	1.22	1.15	1.15
TOTAL BUDGETED/APPROVED	46.22	44.22	43.15	43.15

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).

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.

On June 28, 2011 the Board of Supervisors approved 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.

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 fiscal year 2012/13 the department requests to delete one (1) vacant Programmer Analyst I/II (Position #32) due to fiscal constraints.

SERVICES AND SUPPLIES
This category is decreased overall based on reductions in Special Department Expense-Cost Allocation and Data Processing based on FY 2012/13 charges provided to the department. Office Expense-General is reduced based on fiscal constraints. Office Expense-Computers and Professional and Special Services Contractual DP are reduced based on projected replacements of equipment and services to be provided.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
83600	Structures and Improvements	$10,000	$10,000
	TOTAL	$10,000	$10,000

Appropriation for Structures and Improvements is established for anticipated projects.

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COUNTY OF MERCED

State of California
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Fund Title: Insurance Pool
Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2010-2011	Estimated 2011-2012	Proposed Estimates 2012-2013	Approved Estimates 2012-2013
1	2	3	4	5
Operating Revenues				
Insurance Allocations	45,161,420	41,878,207	46,424,435	46,424,435
Total Operating Revenues	**45,161,420**	**41,878,207**	**46,424,435**	**46,424,435**
Operating Expenses				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	38,548,659	32,932,777	41,898,926	41,898,926
Other Charges	6,583,935	9,225,000	9,908,400	9,908,400
Total Operating Expenses	**45,132,594**	**42,157,777**	**51,807,326**	**51,807,326**
Operating Income (Loss)	**28,826**	**(279,570)**	**(5,382,891)**	**(5,382,891)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	160,848	239,624	318,858	318,858
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	0	0	0	0
Total Non-Operating Revenues (Expenses)	**160,848**	**239,624**	**318,858**	**318,858**
Income Before Capital Contributions and Transfers	**189,674**	**(39,946)**	**(5,064,033)**	**(5,064,033)**
Capital Contributions	0	0	0	0
Transfers-In(Out)	0	0	350,000	350,000
Change in Net Assets	**189,674**	**(39,946)**	**(4,714,033)**	**(4,714,033)**
Fixed Assets Purchased	0	0	0	0
Net Assets - Beginning Balance	9,192,137	9,381,811	9,341,865	9,341,865
Net Assets - Ending Balance	9,381,811	9,341,865	4,627,832	4,627,832
Reserved for Risk Liability	9,381,811	9,341,865	4,627,832	4,627,832

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 2011-2012 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2012 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 increased in Interest, Employee Benefit Payments 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-General Liability compared to the prior year. This category increased in Insurance – Other, Insurance – Malpractice, Insurance-Auto Physical Damage and Insurance-Fidelity Bonds based on departmental estimates.

OTHER CHARGES

This category was increased based on estimates for Claims Payments compared to the prior year.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

ENTERPRISE FUNDS

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Fund Title: Medical Facility Lease
Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2010-2011	Estimated 2011-2012	Proposed Estimates 2012-2013	Approved Estimates 2012-2013
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	0	0	0	0
Miscellaneous Sales	0	0	0	0
Total Operating Revenues	**0**	**0**	**0**	**0**
Operating Expenses				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	164,876	176,800	100,000	100,000
Other Charges	0	0	0	0
Depreciation and Amortization	272,949	272,949	272,949	272,949
Total Operating Expenses	**437,825**	**449,749**	**372,949**	**372,949**
Operating Income (Loss)	**(437,825)**	**(449,749)**	**(372,949)**	**(372,949)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	81,352	0	0	0
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	0	0	0	0
Total Non-Operating Revenues (Expenses)	**81,352**	**0**	**0**	**0**
Income Before Capital Contributions and Transfers	**(356,473)**	**(449,749)**	**(372,949)**	**(372,949)**
Capital Contributions	0	0	0	0
Transfers-In(Out)	0	0	0	0
Change in Net Assets	**(356,473)**	**(449,749)**	**(372,949)**	**(372,949)**
Net Assets - Beginning Balance	16,842,734	16,486,261	16,036,512	16,036,512
Net Assets - Ending Balance	16,486,261	16,036,512	15,663,563	15,663,563

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 2011-2012 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2012 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 decreased 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.

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Fund Title: Solid Waste
Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2010-2011	Estimated 2011-2012	Proposed Estimates 2012-2013	Approved Estimates 2012-2013
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	9,086,844	0	0	0
Miscellaneous Sales	660,964	0	0	0
Total Operating Revenues	**9,747,808**	**0**	**0**	**0**
Operating Expenses				
Salaries and Employee Benefits	3,261,758	0	0	0
Services and Supplies	3,371,882	0	0	0
Other Charges	0	0	0	0
Depreciation and Amortization	1,533,074	0	0	0
Total Operating Expenses	**8,166,714**	**0**	**0**	**0**
Operating Income (Loss)	**1,581,094**	**0**	**0**	**0**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	244,408	0	0	0
Interest/Investment (Expense) and/or (Loss)	(990,041)	0	0	0
Aid From Other Gov't Agencies	8,505	0	0	0
Gain or Loss on Sale of Capital Assets	0	0	0	0
Other	(44,782)	0	0	0
Total Non-Operating Revenues (Expenses)	**(781,910)**	**0**	**0**	**0**
Income Before Capital Contributions and Transfers	**799,184**	**0**	**0**	**0**
Capital Contributions	15,427	0	0	0
Transfers-In(Out)	0	0	0	0
Change in Net Assets	**814,611**	**0**	**0**	**0**
Long Term Debt Payments	1,300,000	0	0	0
Long Term Debt Proceeds	0	0	0	0
Fixed Assets Purchased	10,200,661	0	0	0
Net Assets - Beginning Balance	23,507,296	24,321,907	24,321,907	24,321,907
Net Assets - Ending Balance	24,321,907	24,321,907	24,321,907	24,321,907

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 2011-2012 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2012 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.

EXECUTIVE COMMENTS

On January 20, 2011the Authority Board adopted a resolution to re-organize the Authority/Solid Waste Enterprise under the direct control of the Executive Director of the Merced County Regional Waste Management Authority and more fully separate from the County. On July 1, 2011an agreement was signed that the County's Solid Waste Division employees were to be transitioned to employees of the Merced County Regional Waste Management Authority. This budget unit is no longer an operating function under Merced County.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Deputy Director Public Works/Solid Waste	1	0	0	0
Solid Waste Manager	1	0	0	0
Integrated Waste Program Manager	0	0	0	0
Environmental Resource Manager	1	0	0	0
Environmental Permit Compliance Specialist	0	0	0	0
Staff Services Analyst I/II	1	0	0	0
Fiscal Services Supervisor	0	0	0	0
Solid Waste Supervisor	4	0	0	0
Landfill Supervisor	0	0	0	0
Solid Waste Equipment Operator	12	0	0	0
Landfill Equipment Operator	0	0	0	0
Solid Waste Maintenance Worker I/II	8	0	0	0
Heavy Equipment Mechanic	1	0	0	0
Accounting Technician	1	0	0	0
Account Clerk III	1	0	0	0
Solid Waste Scale House Attendant	3	0	0	0
Solid Waste Scale House Attendant VS	2	0	0	0
Landfill Scale House Attendant	0	0	0	0
Landfill Scale House Attendant VS	0	0	0	0
TOTAL FULL-TIME & VS	36	0	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	36	0	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
Extra Help				
EH Solid Waste Supervisor	0.50	0.00	0.00	0.00
EH Solid Waste Equipment Operator	0.00	0.00	0.00	0.00
EH Scale House Attendant	0.50	0.00	0.00	0.00
EH Solid Waste Maintenance Worker I/II	1.50	0.00	0.00	0.00
EH Laborer	4.50	0.00	0.00	0.00
TOTAL FTE	7.00	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	43.00	0.00	0.00	0.00

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
None.

CAPITAL ASSETS
None.

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COUNTY OF MERCED

State of California
Operation of Internal Service Fund
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Fund Title: Castle Airport
Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2010-2011	Estimated 2011-2012	Proposed Estimates 2012-2013	Approved Estimates 2012-2013
1	2	3	4	5
Operating Revenues				
Licenses, Permits and Franchises	176,584	278,608	141,049	141,049
Forfeitures and Penalities	0	0	0	0
Revenue From Use of Money and Property	1,439,677	1,453,433	1,428,167	1,428,167
Charges for Services	94,104	85,101	90,100	90,100
Miscellaneous Sales	280,004	35,893	35,393	35,393
Total Operating Revenues	**1,990,369**	**1,853,035**	**1,694,709**	**1,694,709**
Operating Expenses				
Salaries and Employee Benefits	1,226,374	1,281,781	1,296,998	1,296,998
Services and Supplies	1,277,892	1,014,913	783,012	783,012
Other Charges	0	0	0	0
Depreciation and Amortization	6,348,365	6,348,365	6,348,365	6,348,365
Total Operating Expenses	**8,852,631**	**8,645,059**	**8,428,375**	**8,428,375**
Operating Income (Loss)	**(6,862,262)**	**(6,792,024)**	**(6,733,666)**	**(6,733,666)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	6,257	10,300	10,300	10,300
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Aid From Other Gov't Agencies	10,000	167,000	10,000	10,000
Gain or Loss on Sale of Capital Assets	(385,450)	0	0	0
Total Non-Operating Revenues (Expenses)	**(369,193)**	**177,300**	**20,300**	**20,300**
Income Before Capital Contributions and Transfers	**(7,231,455)**	**(6,614,724)**	**(6,713,366)**	**(6,713,366)**
Capital Contributions	919,703	0	0	0
Transfers-In(Out)	(245,012)	21,558	0	0
Change in Net Assets	**(6,556,764)**	**(6,593,166)**	**(6,713,366)**	**(6,713,366)**
Fixed Assets Purchased	973,072	3,720	0	0
Net Assets - Beginning Balance	146,121,380	139,564,616	132,971,450	132,971,450
Net Assets - Ending Balance	139,564,616	132,971,450	126,258,084	126,258,084

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 2011-2012 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2012 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 2012/13 the department is continuing work on the facilities at Castle to attract local, national and foreign businesses.

REVENUE
This category is decreased overall based on projected reductions in the Sale of Fixed Assets and Franchises.

SALARIES AND EMPLOYEE BENEFITS

	2010/11 APPROVED	2011/12 APPROVED	2012/13 REQUESTED	2012/13 RECOMMENDED
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

On August 18, 2009 the Board of Supervisors approved the department request to add one (1) Grounds Maintenance Worker I/II (position #22) 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 2011/12 level.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted to reflect discontinuation of funds being transferred to Castle Sewer and Water.

CAPITAL ASSETS
None.

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Fund Title: Castle Water & Sewer
Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2010-2011	Estimated 2011-2012	Proposed Estimates 2012-2013	Approved Estimates 2012-2013
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	214,652	310,370	310,370	310,370
Miscellaneous Sales	0	0	0	0
Total Operating Revenues	**214,652**	**310,370**	**310,370**	**310,370**
Operating Expenses				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	506,890	439,915	310,870	310,870
Other Charges	0	0	0	0
Depreciation and Amortization	1,857	1,857	1,857	1,857
Total Operating Expenses	**508,747**	**441,772**	**312,727**	**312,727**
Operating Income (Loss)	**(294,095)**	**(131,402)**	**(2,357)**	**(2,357)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	408	400	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	100	100	100
Total Non-Operating Revenues (Expenses)	**408**	**500**	**500**	**500**
Income Before Capital Contributions and Transfers	**(293,687)**	**(130,902)**	**(1,857)**	**(1,857)**
Capital Contributions			0	0
Transfers-In(Out)	331,000	0	0	0
Change in Net Assets	**37,313**	**(130,902)**	**(1,857)**	**(1,857)**
Fixed Assets Purchased	20,781	12,375	0	0
Net Assets - Beginning Balance	37,410	74,723	(56,179)	(56,179)
Net Assets - Ending Balance	74,723	(56,179)	(58,036)	(58,036)

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 2011-2012 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2012 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 decreased overall in Operating Transfers In due to fiscal constraints.

SERVICES AND SUPPLIES

This category is decreased overall based on projected service rates for Utilities and Professional and Special Services is reduced based on fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

SPECIAL DISTRICTS

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Special Districts and Other Agencies Summary
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Proposed

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2012	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	8,510		2,140	10,650	10,327	323	10,650
Almond Meadows Dr Maint Zone 319	14,780	1,535	2,090	18,405	18,405		18,405
Almond Tree Estates Dr Zone 114	39,140	220	4,980	44,340	44,340		44,340
American Heritage Dr Zone 323	17,153	1,127	4,104	22,384	22,384		22,384
Ashley Estates Dr Zone 116	27,202		3,127	30,329	29,587	742	30,329
B & B Water District	23,000		19,000	42,000	28,000	14,000	42,000
Bridget Court Dr-Maint Zone 232	3,796		1,007	4,803	4,540	263	4,803
Champagne Estates Dr Zone 231	15,134		2,317	17,451	16,584	867	17,451
Cotton Glen Estates Dr #421	12,893		15,590	28,483	20,608	7,875	28,483
Countrysides Estates Dr Zone 101	15,224		1,841	17,065	16,288	777	17,065
Cowdenknowes Dr Zone 238	2,447	187	388	3,022	3,022		3,022
Cypress Est Dr & Maint Zone 254	2,512	1,439	1,810	5,761	5,761		5,761
Denis Way Dr Zone 109	327	113	728	1,168	1,168		1,168
Eastside CSA Water District	3,892	1,634	2,100	7,626	7,626		7,626
Elliott Manor Dr Zone 230	14,265	1,920	1,931	18,116	18,116		18,116
Evergreen Place Dr Zone 256	18,362	3,133	3,259	24,754	24,754		24,754
Golden Estates Dr Zone 205	12,617		10,136	22,753	16,190	6,563	22,753
Grove Storm Dr Zone 111	4,867	230	905	6,002	6,002		6,002
Hillside Estates Dr Zone 113	7,025		1,769	8,794	8,625	169	8,794
La Paloma/Rolfe Estates Zone 266	2,156		6,715	8,871	8,461	410	8,871
Lewis Estates Dr Zone 103	20,156	354	1,160	21,670	21,670		21,670
Lexington Park Storm Dr Zone 422	(27)	24	3				
Meadowbrook Maint Zone 119	19,031		2,950	21,981	21,259	722	21,981
Miles Creek Est Dr Zone 326	18,904	581	3,310	22,795	22,795		22,795
New Century Park Dr Zone 327	17,273		3,003	20,276	19,146	1,130	20,276
Palm Heights Dr Maint Zone 122	25,754		3,322	29,076	27,740	1,336	29,076
Planada Storm Dr Maint Zone 329	29,588	372	7,948	37,908	37,908		37,908
Rockwood Est Dr. & Maint Zone 262	4,869		5,169	10,038	9,692	346	10,038
Santa Nella Village Dr Zone 407	27,184		9,254	36,438	35,750	688	36,438
Santa Rita Garden Dr Zone 208	9,421	489	1,396	11,306	11,306		11,306
Subtotal - Drainage Districts	**417,455**	**13,358**	**123,452**	**554,265**	**518,054**	**36,211**	**554,265**

COUNTY OF MERCED
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Special Districts and Other Agencies Summary
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District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2012	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	417,455	13,358	123,452	554,265	518,054	36,211	554,265
Sunrise Terrace Dr Zone 320	28,909		4,457	33,366	31,015	2,351	33,366
Tierra De Oro Maint Zone 124	3,211		930	4,141	3,409	732	4,141
Town & Country Dr Zone 206	23,189		6,229	29,418	26,354	3,064	29,418
White Gate Estates Lt-Dr Zone 305	12,638	997	4,493	18,128	18,128		18,128
White Gate Farms Dr Zone 307	13,900	161	1,982	16,043	16,043		16,043
Winton Manor Dr Zone 207	19,877		2,986	22,863	21,588	1,275	22,863
Winton Meadows Dr Zone 242	24,885	616	4,536	30,037	30,037		30,037
Total Drainage Districts	**544,064**	**15,132**	**149,065**	**708,261**	**664,628**	**43,633**	**708,261**
Lighting Districts							
Almond Estates Lt-Dr Zone 108	1,281		8,662	9,943	9,943		9,943
Almondwood Estates Lt-Dr Zone 203	15,829		1,909	17,738	16,765	973	17,738
Ashe Tract Lt Zone 218	3,306		3,005	6,311	5,998	313	6,311
Atwater Acres Lt-Dr Zone 212	(70)	70					
B & B Rancheros Lt-Dr Zone 217	13,676	20	250	13,946	13,946		13,946
B & B Rancheros 2 Lt-Dr Zone 220	17,706	1,831	3,766	23,303	23,303		23,303
Ballico Lighting Zone 272	176		273	449	421	28	449
Beachwood Drive Lt Zone 221	22,727	444	36,771	59,942	59,942		59,942
Bispo Estates Lt-Dr Zone 234	16,460	2,304	6,361	25,125	25,125		25,125
Black Rascal Lt Zone 215	1,927		817	2,744	2,663	81	2,744
Blossom Street Lt Zone 402	40,517		15,457	55,974	55,332	642	55,974
Bryant Meadows St Lt-Dr Zone 331	368	193	464	1,025	1,025		1,025
Country Club Place St Lt Zone 314	975		821	1,796	1,655	141	1,796
Country Living Est Lt-Dr Zone 240	16,183	515	4,094	20,792	20,792		20,792
Cressey Lt Zone 201	2,252	119	2,546	4,917	4,917		4,917
CSA #1 Maint Revolving Fund			80,000	80,000	80,000		80,000
Delhi Lt Zone 102	16,185	14,541	75,807	106,533	106,533		106,533
Easy Street Lt Zone 308	8,965		5,075	14,040	13,999	41	14,040
El Capitan & Hollywd Est Zone265	10,775	3,088	49,225	63,088	63,088		63,088
Elliott Estates Lt Zone 214	12,123	529	4,147	16,799	16,799		16,799
Esau Estates Lt-Dr Zone 243	11,623	592	3,068	15,283	15,283		15,283
Fairway Estates St Lt Zone 107	553	171	1,147	1,871	1,871		1,871
Subtotal - Lighting Districts	**213,537**	**24,417**	**303,665**	**541,619**	**539,400**	**2,219**	**541,619**

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District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2012	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	213,537	24,417	303,665	541,619	539,400	2,219	541,619
Fleming Acres Lt-Dr Zone 227	15,163		2,924	18,087	17,773	314	18,087
Fleming Oaks Lt-Dr Zone 241	12,243	2,638	5,512	20,393	20,393		20,393
Forist Lane Lt Zone 244	827	41	563	1,431	1,431		1,431
Franklin Heights Lt-Dr Zone 228	33,762	616	3,820	38,198	38,198		38,198
Giesbrecht Street Lt Zone 271	462		289	751	502	249	751
Glen Meadows Lt-Dr Zone 255	15,367		6,982	22,349	19,803	2,546	22,349
Glenwood Est Lt-Dr Zone 229	12,646	562	2,279	15,487	15,487		15,487
Golden Bear Estates Zone 332	582		1,655	2,237	2,230	7	2,237
Golf Road St Lt Zone 321	972		1,194	2,166	2,006	160	2,166
Green Lawns Lt Zone 219	924	83	1,470	2,477	2,477		2,477
Greenfield Brooks Lt & Dr Zone 252	21,630		14,321	35,951	34,998	953	35,951
Harmony Ranch Dr & Park Zone 121	96,553	4,344	62,883	163,780	163,780		163,780
Heavenly Acres 2 Lt-Dr Zone 209	2,890	183	1,584	4,657	4,657		4,657
Heavenly Acres 3 Lt-Dr Zone 210	6,997		3,586	10,583	10,425	158	10,583
Hillcrest Est Lt-Dr Zone 318	7,404		9,675	17,079	17,079		17,079
Hilmar-Irwin Lt Zone 100	25,685	9,521	46,619	81,825	81,825		81,825
Lakewood Est Lt-Dr Zone 301	12,216		1,907	14,123	14,048	75	14,123
Le Grand Lt Zone 310	18,653		18,148	36,801	32,716	4,085	36,801
Links Lt-Dr Zone 112	4,091		841	4,932	4,464	468	4,932
Los Olivos Lighting Zone 334	203		305	508	414	94	508
Marilyn Est Lt-Dr Zone 300	3,825	453	1,199	5,477	5,477		5,477
Mission Trails Lt Zone 303	4,308	418	3,788	8,514	8,514		8,514
Moran St Lt-Dr Zone 235	15,929	2,335	5,695	23,959	23,959		23,959
Nutcracker Terrace Lt-Dr Zone 239	25,830	231	3,705	29,766	29,766		29,766
Oleander Lt Zone 302	9,514		2,050	11,564	11,451	113	11,564
Parkway St Lt-Dr Lands Park Zone 423			2,000	2,000		2,000	2,000
Petaluma Street Lt Zone 125	241		145	386	374	12	386
Planada Lt Zone 309	36,453	1,535	37,202	75,190	75,190		75,190
Pleasant Valley Lt & Dr Zone 259	8,603	82	3,271	11,956	11,956		11,956
Ramos Road Lt Zone 405	729		687	1,416	1,343	73	1,416
Ranch Estates Lt-Dr Zone 237	13,333	501	3,202	17,036	17,036		17,036
Subtotal - Lighting Districts	**621,572**	**47,960**	**553,166**	**1,222,698**	**1,209,172**	**13,526**	**1,222,698**

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COUNTY OF MERCED

State of California
Special Districts and Other Agencies Summary
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District Budget Form
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District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2012	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	621,572	47,960	553,166	1,222,698	1,209,172	13,526	1,222,698
Rancho Village Lt Zone 312	904		942	1,846	1,822	24	1,846
Riverview Lt-Dr Zone 115	14,238		4,102	18,340	18,340		18,340
Robinson Est Lt-Dr Zone 317	22,461	2,269	8,365	33,095	33,095		33,095
Sahota Brother Clinton Zone 264	6,198	1	3,501	9,700	9,700		9,700
Salles Manor Lt Zone 213	1,523		1,335	2,858	2,548	310	2,858
San Luis Hills Lt & Dr Zone 413	20,103		8,713	28,816	26,108	2,708	28,816
San Luis Truck Plaza St Lt 411	8,380		2,159	10,539	10,496	43	10,539
Santa Fe Business Lt-Dr Zone 246	12,116		2,400	14,516	14,216	300	14,516
Santa Nella Lt Zone 400	49,624	1,459	31,011	82,094	82,094		82,094
Santa Nella Plaza Lt-Dr Zone 406	2,534		1,350	3,884	3,866	18	3,884
Snelling Lt Zone 105	5,326		3,550	8,876	8,876		8,876
South Dos Palos Lt Zone 401	16,072	53	7,237	23,362	23,362		23,362
Stevinson Lt Zone 200	9,117	154	2,954	12,225	12,225		12,225
Stolle Acres Lt-Dr Zone 316	1,501		647	2,148	2,122	26	2,148
Stonemill Est Lt-Dr Zone 325	17,643	2,850	6,252	26,745	26,745		26,745
Taylor Estates Lt-Dr Zone 249	14,104		7,029	21,133	21,051	82	21,133
Terry Lt Zone 247	(1)		4	3		3	3
Texeira St Lt Zone 251	201	241	405	847	847		847
Trovare St Lt & Dr Zone 330	1,514	323	2,110	3,947	3,947		3,947
Tumbleweed Est Lt-Dr Zone 236	8,602	858	1,920	11,380	11,380		11,380
Villa Cordoba Zone 123	45		55	100	90	10	100
Village Greens Lt-Dr Zone 250	37,518		13,370	50,888	48,286	2,602	50,888
West Hills Estates Lt-Dr Zone 313	8,756	426	2,390	11,572	11,572		11,572
Westwood Lt Zone 211	1,590	179	1,096	2,865	2,865		2,865
White Gate Farms #3 Lt Zone 306	10,954	804	2,714	14,472	14,472		14,472
Wickum Est Lt-Dr Zone 233	28,321		10,883	39,204	37,131	2,073	39,204
Wickum Lt Zone 216	230		883	1,113	1,064	49	1,113
Willow Crest Est Lt & Dr Zone 263	36,625	1,618	16,690	54,933	54,933		54,933
Winton Lt Zone 202	45,874	119	92,106	138,099	138,099		138,099
Yosemite Meadows Lt-Dr Zone 311	6,116	194	2,610	8,920	8,920		8,920
Total Lighting Districts	**1,009,761**	**59,508**	**791,949**	**1,861,218**	**1,839,444**	**21,774**	**1,861,218**

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State of California
Special Districts and Other Agencies Summary
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District Budget Form
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District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2012	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	14,180		2,020	16,200	15,470	730	16,200
Camden Pl Landscape Zone 117	1,118	222	1,696	3,036	3,036		3,036
Campus Park Landscape #267	3,274		20,280	23,554	23,474	80	23,554
Country Club Estates Zone 106	4,408	232	1,899	6,539	6,539		6,539
Gurr Road Water Zone 245	(71)		100	29		29	29
Hilmar Stevinson Park Zone 120	(40)		160	120		120	120
Monte Vista Landscaping Zone 333	9,443		5,625	15,068	14,508	560	15,068
Quail Hollow Landscape Zone 269	15,306	668	8,855	24,829	24,829		24,829
Riverbank Est Maint Zone 110	2,127		265	2,392	2,392		2,392
Santa Nella Road Zone 404	24,705		15,701	40,406	29,215	11,191	40,406
Santa Nella Village Lndscp Zone 408	9,730	3,590	21,650	34,970	34,970		34,970
Santa Nella Village Rd Zone 410	27,401		11,591	38,992	38,125	867	38,992
Santa Nella Village Lndscp #414	23,657	14,369	42,300	80,326	80,326		80,326
Silva Meadows Lndscp & SWG 268	7,873	1,075	7,900	16,848	16,848		16,848
Sorrento Lt & Dr Zone 337	2,495		485	2,980	2,900	80	2,980
Total Landscaping Districts	**145,606**	**20,156**	**140,527**	**306,289**	**292,632**	**13,657**	**306,289**
Total Special Districts & Other Agencies	**1,699,431**	**94,796**	**1,081,541**	**2,875,768**	**2,796,704**	**79,064**	**2,875,768**

COUNTY OF MERCED
State of California
Fund Balance - Special Districts and Other Agencies
Fiscal Year 2012-2013

District Name	Fund Balance (Per Auditor) June 30, 2012 Estimated	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2012 Estimated
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Drainage Districts					
Almond Grove Dr Zone 204	19,346		10,836		8,510
Almond Meadows Dr Maint Zone 319	27,365		12,585		14,780
Almond Tree Estates Dr Zone 114	69,888		30,748		39,140
American Heritage Dr Zone 323	41,095		23,942		17,153
Ashley Estates Dr Zone 116	44,309		17,107		27,202
B & B Water District	347,098		324,098		23,000
Bridget Court Dr-Maint Zone 232	8,453		4,657		3,796
Champagne Estates Dr Zone 231	31,675		16,541		15,134
Cotton Glen Estates Dr #421	20,755		7,862		12,893
Countrysides Estates Dr Zone 101	20,321		5,097		15,224
Cowdenknowes Dr Zone 238	4,591		2,144		2,447
Cypress Est Dr & Maint Zone 254	9,469		6,957		2,512
Denis Way Dr Zone 109	740		413		327
Eastside CSA Water District	34,218		30,326		3,892
Elliott Manor Dr Zone 230	29,640		15,375		14,265
Evergreen Place Dr Zone 256	43,691		25,329		18,362
Golden Estates Dr Zone 205	43,882		31,265		12,617
Grove Storm Dr Zone 111	8,555		3,688		4,867
Hillside Estates Dr Zone 113	12,242		5,217		7,025
La Paloma/Rolfe Estates Zone 266	5,444		3,288		2,156
Lewis Estates Dr Zone 103	56,520		36,364		20,156
Lexington Park Storm Dr Zone 422	430		457		(27)
Meadowbrook Maint Zone 119	30,955		11,924		19,031
Miles Creek Est Dr Zone 326	46,237		27,333		18,904
New Century Park Dr Zone 327	34,250		16,977		17,273
Palm Heights Dr Maint Zone 122	31,083		5,329		25,754
Planada Storm Dr Maint Zone 329	77,721		48,133		29,588
Rockwood Est Dr. & Maint Zone 262	8,928		4,059		4,869
Santa Nella Village Dr Zone 407	75,496		48,312		27,184
Santa Rita Garden Dr Zone 208	15,875		6,454		9,421
Subtotal - Drainage Districts	**1,200,272**		**782,817**		**417,455**

COUNTY OF MERCED
State of California
Fund Balance - Special Districts and Other Agencies
Fiscal Year 2012-2013

District Name	Fund Balance (Per Auditor) June 30, 2012 Estimated	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2012 Estimated
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Drainage Districts Totals Forward	1,200,272		782,817		417,455
Sunrise Terrace Dr Zone 320	68,825		39,916		28,909
Tierra De Oro Maint Zone 124	5,241		2,030		3,211
Town & Country Dr Zone 206	58,028		34,839		23,189
White Gate Estates Lt-Dr Zone 305	20,731		8,093		12,638
White Gate Farms Dr Zone 307	27,691		13,791		13,900
Winton Manor Dr Zone 207	28,866		8,989		19,877
Winton Meadows Dr Zone 242	43,331		18,446		24,885
Total Drainage Districts	**1,452,985**		**908,921**		**544,064**
Lighting Districts					
Almond Estates Lt-Dr Zone 108	2,038		757		1,281
Almondwood Estates Lt-Dr Zone 203	31,482		15,653		15,829
Ashe Tract Lt Zone 218	11,565		8,259		3,306
Atwater Acres Lt-Dr Zone 212			70		(70)
B & B Rancheros Lt-Dr Zone 217	13,696		20		13,676
B & B Rancheros 2 Lt-Dr Zone 220	32,832		15,126		17,706
Ballico Lighting Zone 272	354		178		176
Beachwood Drive Lt Zone 221	72,375		49,648		22,727
Bispo Estates Lt-Dr Zone 234	37,528		21,068		16,460
Black Rascal Lt Zone 215	4,852		2,925		1,927
Blossom Street Lt Zone 402	72,517		32,000		40,517
Bryant Meadows St Lt-Dr Zone 331	1,174		806		368
Country Club Place St Lt Zone 314	1,507		532		975
Country Living Est Lt-Dr Zone 240	26,710		10,527		16,183
Cressey Lt Zone 201	2,553		301		2,252
CSA #1 Maint Revolving Fund					
Delhi Lt Zone 102	59,203		43,018		16,185
Easy Street Lt Zone 308	24,747		15,782		8,965
El Capitan & Hollywd Est Zone265	19,483		8,708		10,775
Elliott Estates Lt Zone 214	23,801		11,678		12,123
Esau Estates Lt-Dr Zone 243	28,511		16,888		11,623
Fairway Estates St Lt Zone 107	949		396		553
Subtotal - Lighting Districts	**467,877**		**254,340**		**213,537**

COUNTY OF MERCED
State of California
Fund Balance - Special Districts and Other Agencies
Fiscal Year 2012-2013

District Name	Fund Balance (Per Auditor) June 30, 2012 Estimated	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2012 Estimated
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Lighting Districts Totals Forwards	467,877		254,340		213,537
Fleming Acres Lt-Dr Zone 227	31,151		15,988		15,163
Fleming Oaks Lt-Dr Zone 241	26,362		14,119		12,243
Forist Lane Lt Zone 244	2,263		1,436		827
Franklin Heights Lt-Dr Zone 228	58,993		25,231		33,762
Giesbrecht Street Lt Zone 271	1,162		700		462
Glen Meadows Lt-Dr Zone 255	39,403		24,036		15,367
Glenwood Est Lt-Dr Zone 229	22,351		9,705		12,646
Golden Bear Estates Zone 332	968		386		582
Golf Road St Lt Zone 321	1,454		482		972
Green Lawns Lt Zone 219	2,227		1,303		924
Greenfield Brooks Lt & Dr Zone 252	69,335		47,705		21,630
Harmony Ranch Dr & Park Zone 121	276,880	60,000	120,327		96,553
Heavenly Acres 2 Lt-Dr Zone 209	5,579		2,689		2,890
Heavenly Acres 3 Lt-Dr Zone 210	16,090		9,093		6,997
Hillcrest Est Lt-Dr Zone 318	7,404				7,404
Hilmar-Irwin Lt Zone 100	61,555		35,870		25,685
Lakewood Est Lt-Dr Zone 301	24,650		12,434		12,216
Le Grand Lt Zone 310	20,107		1,454		18,653
Links Lt-Dr Zone 112	10,041		5,950		4,091
Los Olivos Lighting Zone 334	1,410		1,207		203
Marilyn Est Lt-Dr Zone 300	8,640		4,815		3,825
Mission Trails Lt Zone 303	9,568		5,260		4,308
Moran St Lt-Dr Zone 235	29,455		13,526		15,929
Nutcracker Terrace Lt-Dr Zone 239	39,519		13,689		25,830
Oleander Lt Zone 302	18,761		9,247		9,514
Parkway St Lt-Dr Lands Park Zone 423	259,573		259,573		
Petaluma Street Lt Zone 125	518		277		241
Planada Lt Zone 309	72,068		35,615		36,453
Pleasant Valley Lt & Dr Zone 259	16,357		7,754		8,603
Ramos Road Lt Zone 405	1,562		833		729
Ranch Estates Lt-Dr Zone 237	21,599		8,266		13,333
Subtotal - Lighting Districts	**1,624,882**	**60,000**	**943,310**		**621,572**

State Controller Schedules
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COUNTY OF MERCED
State of California
Fund Balance - Special Districts and Other Agencies
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District Budget Form
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Proposed

District Name	Fund Balance (Per Auditor) June 30, 2012 Estimated	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2012 Estimated
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Lighting Districts Totals Forwards	1,624,882	60,000	943,310		621,572
Rancho Village Lt Zone 312	1,173		269		904
Riverview Lt-Dr Zone 115	30,558		16,320		14,238
Robinson Est Lt-Dr Zone 317	32,440		9,979		22,461
Sahota Brother Clinton Zone 264	24,358		18,160		6,198
Salles Manor Lt Zone 213	3,960		2,437		1,523
San Luis Hills Lt & Dr Zone 413	48,855		28,752		20,103
San Luis Truck Plaza St Lt 411	12,372		3,992		8,380
Santa Fe Business Lt-Dr Zone 246	19,364		7,248		12,116
Santa Nella Lt Zone 400	103,348		53,724		49,624
Santa Nella Plaza Lt-Dr Zone 406	5,900		3,366		2,534
Snelling Lt Zone 105	11,278		5,952		5,326
South Dos Palos Lt Zone 401	32,670		16,598		16,072
Stevinson Lt Zone 200	17,445		8,328		9,117
Stolle Acres Lt-Dr Zone 316	2,662		1,161		1,501
Stonemill Est Lt-Dr Zone 325	38,875		21,232		17,643
Taylor Estates Lt-Dr Zone 249	28,126		14,022		14,104
Terry Lt Zone 247	384		385		(1)
Texeira St Lt Zone 251	848		647		201
Trovare St Lt & Dr Zone 330	7,030		5,516		1,514
Tumbleweed Est Lt-Dr Zone 236	13,253		4,651		8,602
Villa Cordoba Zone 123	9,851		9,806		45
Village Greens Lt-Dr Zone 250	87,740		50,222		37,518
West Hills Estates Lt-Dr Zone 313	12,581		3,825		8,756
Westwood Lt Zone 211	4,057		2,467		1,590
White Gate Farms #3 Lt Zone 306	19,747		8,793		10,954
Wickum Est Lt-Dr Zone 233	69,440		41,119		28,321
Wickum Lt Zone 216	669		439		230
Willow Crest Est Lt & Dr Zone 263	88,791		52,166		36,625
Winton Lt Zone 202	83,750		37,876		45,874
Yosemite Meadows Lt-Dr Zone 311	7,024		908		6,116
Total Lighting Districts	**2,443,431**	**60,000**	**1,373,670**		**1,009,761**

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District Name	Fund Balance (Per Auditor) June 30, 2012 Estimated	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2012 Estimated
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Landscape Districts					
Buhach Park Est Lt-Dr Zone 226	30,161		15,981		14,180
Camden Pl Landscape Zone 117	1,340		222		1,118
Campus Park Landscape #267	17,681		14,407		3,274
Country Club Estates Zone 106	5,882		1,474		4,408
Gurr Road Water Zone 245	11,482		11,553		(71)
Hilmar Stevinson Park Zone 120	15,862		15,902		(40)
Monte Vista Landscaping Zone 333	27,296		17,853		9,443
Quail Hollow Landscape Zone 269	20,108		4,802		15,306
Riverbank Est Maint Zone 110	3,391		1,264		2,127
Santa Nella Road Zone 404	94,579		69,874		24,705
Santa Nella Village Lndscp Zone 408	39,012		29,282		9,730
Santa Nella Village Rd Zone 410	97,314		69,913		27,401
Santa Nella Village Lndscp #414	41,393		17,736		23,657
Silva Meadows Lndscp & SWG 268	39,317		31,444		7,873
Sorrento Lt & Dr Zone 337	4,277		1,782		2,495
Total Landscaping Districts	**449,095**		**303,489**		**145,606**
Total Special Districts & Other Agencies	**4,345,511**	**60,000**	**2,586,080**		**1,699,431**

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COUNTY OF MERCED
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Special Districts and Other Agencies
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District Name	Reserves/ Designations June 30, 2012	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	10,836			323	323	11,159
Almond Meadows Dr Maint Zone 319	12,585	1,535	1,535			11,050
Almond Tree Estates Dr Zone 114	30,748	220	220			30,528
American Heritage Dr Zone 323	23,942	1,127	1,127			22,815
Ashley Estates Dr Zone 116	17,107			742	742	17,849
B & B Water District	324,098			14,000	14,000	338,098
Bridget Court Dr-Maint Zone 232	4,657			263	263	4,920
Champagne Estates Dr Zone 231	16,541			867	867	17,408
Cotton Glen Estates Dr #421	7,862			7,875	7,875	15,737
Countrysides Estates Dr Zone 101	5,097			777	777	5,874
Cowdenknowes Dr Zone 238	2,144	187	187			1,957
Cypress Est Dr & Maint Zone 254	6,957	1,439	1,439			5,518
Denis Way Dr Zone 109	413	113	113			300
Eastside CSA Water District	30,326	1,634	1,634			28,692
Elliott Manor Dr Zone 230	15,375	1,920	1,920			13,455
Evergreen Place Dr Zone 256	25,329	3,133	3,133			22,196
Golden Estates Dr Zone 205	31,265			6,563	6,563	37,828
Grove Storm Dr Zone 111	3,688	230	230			3,458
Hillside Estates Dr Zone 113	5,217			169	169	5,386
La Paloma/Rolfe Estates Zone 266	3,288			410	410	3,698
Lewis Estates Dr Zone 103	36,364	354	354			36,010
Lexington Park Storm Dr Zone 422	457	24	24			433
Meadowbrook Maint Zone 119	11,924			722	722	12,646
Miles Creek Est Dr Zone 326	27,333	581	581			26,752
New Century Park Dr Zone 327	16,977			1,130	1,130	18,107
Palm Heights Dr Maint Zone 122	5,329			1,336	1,336	6,665
Planada Storm Dr Maint Zone 329	48,133	372	372			47,761
Rockwood Est Dr. & Maint Zone 262	4,059			346	346	4,405
Santa Nella Village Dr Zone 407	48,312			688	688	49,000
Santa Rita Garden Dr Zone 208	6,454	489	489			5,965
Subtotal - Drainage Districts	**782,817**	**13,358**	**13,358**	**36,211**	**36,211**	**805,670**

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Special Districts and Other Agencies
Reserves/ Designations
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District Name	Reserves/ Designations June 30, 2012	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	782,817	13,358	13,358	36,211	36,211	805,670
Sunrise Terrace Dr Zone 320	39,916			2,351	2,351	42,267
Tierra De Oro Maint Zone 124	2,030			732	732	2,762
Town & Country Dr Zone 206	34,839			3,064	3,064	37,903
White Gate Estates Lt-Dr Zone 305	8,093	997	997			7,096
White Gate Farms Dr Zone 307	13,791	161	161			13,630
Winton Manor Dr Zone 207	8,989			1,275	1,275	10,264
Winton Meadows Dr Zone 242	18,446	616	616			17,830
Total Drainage Districts	**908,921**	**15,132**	**15,132**	**43,633**	**43,633**	**937,422**
Lighting Districts						
Almond Estates Lt-Dr Zone 108	757					757
Almondwood Estates Lt-Dr Zone 203	15,653			973	973	16,626
Ashe Tract Lt Zone 218	8,259			313	313	8,572
Atwater Acres Lt-Dr Zone 212	70	70	70			
B & B Rancheros Lt-Dr Zone 217	20	20	20			
B & B Rancheros 2 Lt-Dr Zone 220	15,126	1,831	1,831			13,295
Ballico Lighting Zone 272	178			28	28	206
Beachwood Drive Lt Zone 221	49,648	444	444			49,204
Bispo Estates Lt-Dr Zone 234	21,068	2,304	2,304			18,764
Black Rascal Lt Zone 215	2,925			81	81	3,006
Blossom Street Lt Zone 402	32,000			642	642	32,642
Bryant Meadows St Lt-Dr Zone 331	806	193	193			613
Country Club Place St Lt Zone 314	532			141	141	673
Country Living Est Lt-Dr Zone 240	10,527	515	515			10,012
Cressey Lt Zone 201	301	119	119			182
CSA #1 Maint Revolving Fund						
Delhi Lt Zone 102	43,018	14,541	14,541			28,477
Easy Street Lt Zone 308	15,782			41	41	15,823
El Capitan & Hollywd Est Zone265	8,708	3,088	3,088			5,620
Elliott Estates Lt Zone 214	11,678	529	529			11,149
Esau Estates Lt-Dr Zone 243	16,888	592	592			16,296
Fairway Estates St Lt Zone 107	396	171	171			225
Subtotal - Lighting Districts	**254,340**	**24,417**	**24,417**	**2,219**	**2,219**	**232,142**

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District Name	Reserves/ Designations June 30, 2012	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	254,340	24,417	24,417	2,219	2,219	232,142
Fleming Acres Lt-Dr Zone 227	15,988			314	314	16,302
Fleming Oaks Lt-Dr Zone 241	14,119	2,638	2,638			11,481
Forist Lane Lt Zone 244	1,436	41	41			1,395
Franklin Heights Lt-Dr Zone 228	25,231	616	616			24,615
Giesbrecht Street Lt Zone 271	700			249	249	949
Glen Meadows Lt-Dr Zone 255	24,036			2,546	2,546	26,582
Glenwood Est Lt-Dr Zone 229	9,705	562	562			9,143
Golden Bear Estates Zone 332	386			7	7	393
Golf Road St Lt Zone 321	482			160	160	642
Green Lawns Lt Zone 219	1,303	83	83			1,220
Greenfield Brooks Lt & Dr Zone 252	47,705			953	953	48,658
Harmony Ranch Dr & Park Zone 121	120,327	4,344	4,344			115,983
Heavenly Acres 2 Lt-Dr Zone 209	2,689	183	183			2,506
Heavenly Acres 3 Lt-Dr Zone 210	9,093			158	158	9,251
Hillcrest Est Lt-Dr Zone 318						
Hilmar-Irwin Lt Zone 100	35,870	9,521	9,521			26,349
Lakewood Est Lt-Dr Zone 301	12,434			75	75	12,509
Le Grand Lt Zone 310	1,454			4,085	4,085	5,539
Links Lt-Dr Zone 112	5,950			468	468	6,418
Los Olivos Lighting Zone 334	1,207			94	94	1,301
Marilyn Est Lt-Dr Zone 300	4,815	453	453			4,362
Mission Trails Lt Zone 303	5,260	418	418			4,842
Moran St Lt-Dr Zone 235	13,526	2,335	2,335			11,191
Nutcracker Terrace Lt-Dr Zone 239	13,689	231	231			13,458
Oleander Lt Zone 302	9,247			113	113	9,360
Parkway St Lt-Dr Lands Park Zone 423	259,573			2,000	2,000	261,573
Petaluma Street Lt Zone 125	277			12	12	289
Planada Lt Zone 309	35,615	1,535	1,535			34,080
Pleasant Valley Lt & Dr Zone 259	7,754	82	82			7,672
Ramos Road Lt Zone 405	833			73	73	906
Ranch Estates Lt-Dr Zone 237	8,266	501	501			7,765
Subtotal - Lighting Districts	**943,310**	**47,960**	**47,960**	**13,526**	**13,526**	**908,876**

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District Name	Reserves/ Designations June 30, 2012	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	943,310	47,960	47,960	13,526	13,526	908,876
Rancho Village Lt Zone 312	269			24	24	293
Riverview Lt-Dr Zone 115	16,320					16,320
Robinson Est Lt-Dr Zone 317	9,979	2,269	2,269			7,710
Sahota Brother Clinton Zone 264	18,160	1	1			18,159
Salles Manor Lt Zone 213	2,437			310	310	2,747
San Luis Hills Lt & Dr Zone 413	28,752			2,708	2,708	31,460
San Luis Truck Plaza St Lt 411	3,992			43	43	4,035
Santa Fe Business Lt-Dr Zone 246	7,248			300	300	7,548
Santa Nella Lt Zone 400	53,724	1,459	1,459			52,265
Santa Nella Plaza Lt-Dr Zone 406	3,366			18	18	3,384
Snelling Lt Zone 105	5,952					5,952
South Dos Palos Lt Zone 401	16,598	53	53			16,545
Stevinson Lt Zone 200	8,328	154	154			8,174
Stolle Acres Lt-Dr Zone 316	1,161			26	26	1,187
Stonemill Est Lt-Dr Zone 325	21,232	2,850	2,850			18,382
Taylor Estates Lt-Dr Zone 249	14,022			82	82	14,104
Terry Lt Zone 247	385			3	3	388
Texeira St Lt Zone 251	647	241	241			406
Trovare St Lt & Dr Zone 330	5,516	323	323			5,193
Tumbleweed Est Lt-Dr Zone 236	4,651	858	858			3,793
Villa Cordoba Zone 123	9,806			10	10	9,816
Village Greens Lt-Dr Zone 250	50,222			2,602	2,602	52,824
West Hills Estates Lt-Dr Zone 313	3,825	426	426			3,399
Westwood Lt Zone 211	2,467	179	179			2,288
White Gate Farms #3 Lt Zone 306	8,793	804	804			7,989
Wickum Est Lt-Dr Zone 233	41,119			2,073	2,073	43,192
Wickum Lt Zone 216	439			49	49	488
Willow Crest Est Lt & Dr Zone 263	52,166	1,618	1,618			50,548
Winton Lt Zone 202	37,876	119	119			37,757
Yosemite Meadows Lt-Dr Zone 311	908	194	194			714
Total Lighting Districts	**1,373,670**	**59,508**	**59,508**	**21,774**	**21,774**	**1,335,936**

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District Name	Reserves/ Designations June 30, 2012	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	15,981			730	730	16,711
Camden Pl Landscape Zone 117	222	222	222			
Campus Park Landscape #267	14,407			80	80	14,487
Country Club Estates Zone 106	1,474	232	232			1,242
Gurr Road Water Zone 245	11,553			29	29	11,582
Hilmar Stevinson Park Zone 120	15,902			120	120	16,022
Monte Vista Landscaping Zone 333	17,853			560	560	18,413
Quail Hollow Landscape Zone 269	4,802	668	668			4,134
Riverbank Est Maint Zone 110	1,264					1,264
Santa Nella Road Zone 404	69,874			11,191	11,191	81,065
Santa Nella Village Lndscp Zone 408	29,282	3,590	3,590			25,692
Santa Nella Village Rd Zone 410	69,913			867	867	70,780
Santa Nella Village Lndscp #414	17,736	14,369	14,369			3,367
Silva Meadows Lndscp & SWG 268	31,444	1,075	1,075			30,369
Sorrento Lt & Dr Zone 337	1,782			80	80	1,862
Total Landscaping Districts	**303,489**	**20,156**	**20,156**	**13,657**	**13,657**	**296,990**
Total Special Districts & Other Agencies	**2,586,080**	**94,796**	**94,796**	**79,064**	**79,064**	**2,570,348**

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 2012-13	District Budget Form Schedule 15 Proposed

Almond Grove Dr Zone 204

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	213	100	80	80
Charges for Current Services	2,091	2,060	2,060	2,060
Other Revenue	0	0	0	0
Total Revenue	**2,304**	**2,160**	**2,140**	**2,140**
Services & Supplies	1,721	1,837	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	**1,721**	**1,837**	**10,327**	**10,327**
Net Cost	**583**	**323**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Almond Meadows Dr Maint Zone 319

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	315	280	250	250
Charges for Current Services	1,890	1,839	1,840	1,840
Other Revenue	0	0	0	0
Total Revenue	**2,205**	**2,119**	**2,090**	**2,090**
Services & Supplies	574	3,605	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	**574**	**3,605**	**18,405**	**18,405**
Net Cost	**1,631**	**(1,486)**	**(16,315)**	**(16,315)**

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 2012-13	District Budget Form Schedule 15 Proposed

Almond Tree Estates Dr Zone 114

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	789	500	500	500
Charges for Current Services	4,472	4,481	4,480	4,480
Other Revenue	0	0	0	0
Total Revenue	**5,261**	**4,981**	**4,980**	**4,980**
Services & Supplies	4,640	5,200	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	**4,640**	**5,200**	**44,340**	**44,340**
Net Cost	**621**	**(219)**	**(39,360)**	**(39,360)**

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 2012-13	District Budget Form Schedule 15 Proposed

American Heritage Dr Zone 323

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	459	400	400	400
Charges for Current Services	3,776	3,704	3,704	3,704
Other Revenue	0	0	0	0
Total Revenue	**4,235**	**4,104**	**4,104**	**4,104**
Services & Supplies	1,889	5,231	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	**1,889**	**5,231**	**22,384**	**22,384**
Net Cost	**2,346**	**(1,127)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Ashley Estates Dr Zone 116

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	483	250	250	250
Charges for Current Services	2,894	2,877	2,877	2,877
Other Revenue	0	0	0	0
Total Revenue	**3,377**	**3,127**	**3,127**	**3,127**
Services & Supplies	2,027	2,385	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	**2,027**	**2,385**	**29,587**	**29,587**
Net Cost	**1,350**	**742**	**(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 2012-13	District Budget Form Schedule 15 Proposed

B & B Water District

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	4,947	3,000	3,000	3,000
Charges for Current Services	0	0	0	0
Other Revenue	16,261	15,150	16,000	16,000
Total Revenue	**21,208**	**18,150**	**19,000**	**19,000**
Services & Supplies	1,231	1,550	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	**1,231**	**1,550**	**28,000**	**28,000**
Net Cost	**19,977**	**16,600**	**(9,000)**	**(9,000)**

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Bridget Court Dr-Maint Zone 232

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	91	80	80	80
Charges for Current Services	841	927	927	927
Other Revenue	0	0	0	0
Total Revenue	**932**	**1,007**	**1,007**	**1,007**
Services & Supplies	739	829	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	**739**	**829**	**4,540**	**4,540**
Net Cost	**193**	**178**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Champagne Estates Dr Zone 231

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	341	280	293	293
Charges for Current Services	2,032	2,024	2,024	2,024
Other Revenue	0	0	0	0
Total Revenue	**2,373**	**2,304**	**2,317**	**2,317**
Services & Supplies	1,223	1,430	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	**1,223**	**1,430**	**16,584**	**16,584**
Net Cost	**1,150**	**874**	**(14,267)**	**(14,267)**

State Controller Schedules
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COUNTY OF MERCED

State of California
Special Districts and Other Agencies
Financing Sources and Uses by Budget Unit by Object
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Cotton Glen Estates Dr #421

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	106	120	120	120
Charges for Current Services	15,735	15,470	15,470	15,470
Other Revenue	0	0	0	0
Total Revenue	**15,841**	**15,590**	**15,590**	**15,590**
Services & Supplies	9,667	9,220	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	**9,667**	**9,220**	**20,608**	**20,608**
Net Cost	**6,174**	**6,370**	**(5,018)**	**(5,018)**

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 2012-13	District Budget Form Schedule 15 Proposed

Countrysides Estates Dr Zone 101

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	227	200	300	300
Charges for Current Services	1,540	1,541	1,541	1,541
Other Revenue	0	0	0	0
Total Revenue	**1,767**	**1,741**	**1,841**	**1,841**
Services & Supplies	1,250	1,700	10,725	10,725
Other Charges	0			
Capital Assets				
Land	0			
Buildings and Improvements	0			
Equipment	0			
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,563	5,563
Total Expenditures/ Appropriations	**1,250**	**1,700**	**16,288**	**16,288**
Net Cost	**517**	**41**	**(14,447)**	**(14,447)**

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 2012-13	District Budget Form Schedule 15 Proposed

Cowdenknowes Dr Zone 238

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	54	45	49	49
Charges for Current Services	348	339	339	339
Other Revenue	0	0	0	0
Total Revenue	**402**	**384**	**388**	**388**
Services & Supplies	470	501	2,357	2,357
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	665	665
Total Expenditures/ Appropriations	**470**	**501**	**3,022**	**3,022**
Net Cost	**(68)**	**(117)**	**(2,634)**	**(2,634)**

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 2012-13	District Budget Form Schedule 15 Proposed

Cypress Est Dr & Maint Zone 254

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	116	60	60	60
Charges for Current Services	1,800	1,750	1,750	1,750
Other Revenue	0	0	0	0
Total Revenue	**1,916**	**1,810**	**1,810**	**1,810**
Services & Supplies	1,431	3,299	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	**1,431**	**3,299**	**5,761**	**5,761**
Net Cost	**485**	**(1,489)**	**(3,951)**	**(3,951)**

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 2012-13	District Budget Form Schedule 15 Proposed

Denis Way Dr Zone 109

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	8	9	9	9
Charges for Current Services	703	719	719	719
Other Revenue	0	0	0	0
Total Revenue	**711**	**728**	**728**	**728**
Services & Supplies	348	935	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	233	233
Total Expenditures/ Appropriations	**348**	**935**	**1,168**	**1,168**
Net Cost	**363**	**(207)**	**(440)**	**(440)**

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 2012-13 Eastside CSA Water District	District Budget Form Schedule 15 Proposed

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	351	284	300	300
Charges for Current Services	0	0	0	0
Other Revenue	3,175	1,748	1,800	1,800
Total Revenue	**3,526**	**2,032**	**2,100**	**2,100**
Services & Supplies	1,407	1,750	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	**1,407**	**1,750**	**7,626**	**7,626**
Net Cost	**2,119**	**282**	**(5,526)**	**(5,526)**

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 2012-13	District Budget Form Schedule 15 Proposed

Elliott Manor Dr Zone 230

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	352	300	350	350
Charges for Current Services	1,581	1,581	1,581	1,581
Other Revenue	0	0	0	0
Total Revenue	**1,933**	**1,881**	**1,931**	**1,931**
Services & Supplies	1,132	3,801	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	**1,132**	**3,801**	**18,116**	**18,116**
Net Cost	**801**	**(1,920)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Evergreen Place Dr Zone 256

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	511	400	400	400
Charges for Current Services	2,800	2,859	2,859	2,859
Other Revenue	0	0	0	0
Total Revenue	**3,311**	**3,259**	**3,259**	**3,259**
Services & Supplies	655	6,392	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	**655**	**6,392**	**24,754**	**24,754**
Net Cost	**2,656**	**(3,133)**	**(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 Proposed

Golden Estates Dr Zone 205

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	337	180	10	10
Charges for Current Services	10,600	10,126	10,126	10,126
Other Revenue	0	0	0	0
Total Revenue	**10,937**	**10,306**	**10,136**	**10,136**
Services & Supplies	2,099	2,230	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	2,000	2,000
Total Expenditures/ Appropriations	**2,099**	**2,230**	**16,190**	**16,190**
Net Cost	**8,838**	**8,076**	**(6,054)**	**(6,054)**

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 Proposed

Grove Storm Dr Zone 111

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	97	80	100	100
Charges for Current Services	789	805	805	805
Other Revenue	0	0	0	0
Total Revenue	**886**	**885**	**905**	**905**
Services & Supplies	561	1,115	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	**561**	**1,115**	**6,002**	**6,002**
Net Cost	**325**	**(230)**	**(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 Proposed

Hillside Estates Dr Zone 113

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	132	120	130	130
Charges for Current Services	1,639	1,639	1,639	1,639
Other Revenue	0	0	0	0
Total Revenue	**1,771**	**1,759**	**1,769**	**1,769**
Services & Supplies	1,478	1,590	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	**1,478**	**1,590**	**8,625**	**8,625**
Net Cost	**293**	**169**	**(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 Proposed

La Paloma/Rolfe Estates Zone 266

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	50	40	40	40
Charges for Current Services	5,784	6,675	6,675	6,675
Other Revenue	0	0	0	0
Total Revenue	**5,834**	**6,715**	**6,715**	**6,715**
Services & Supplies	6,154	6,560	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	**6,154**	**6,560**	**8,461**	**8,461**
Net Cost	**(320)**	**155**	**(1,746)**	**(1,746)**

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 Proposed

Lewis Estates Dr Zone 103

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	647	300	500	500
Charges for Current Services	638	660	660	660
Other Revenue	0	0	0	0
Total Revenue	**1,285**	**960**	**1,160**	**1,160**
Services & Supplies	866	1,670	17,285	17,285
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	4,385	4,385
Total Expenditures/ Appropriations	**866**	**1,670**	**21,670**	**21,670**
Net Cost	**419**	**(710)**	**(20,510)**	**(20,510)**

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 Proposed

Lexington Park Storm Dr Zone 422

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	21	3	3	3
Charges for Current Services	0	0	0	0
Other Revenue	(2,980)	0	0	0
Total Revenue	**(2,959)**	**3**	**3**	**3**
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	**(2,959)**	**3**	**3**	**3**

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 Proposed

Meadowbrook Maint Zone 119

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	333	300	300	300
Charges for Current Services	2,650	2,650	2,650	2,650
Other Revenue	0	0	0	0
Total Revenue	**2,983**	**2,950**	**2,950**	**2,950**
Services & Supplies	1,960	2,230	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	9,359	9,359
Total Expenditures/ Appropriations	**1,960**	**2,230**	**21,259**	**21,259**
Net Cost	**1,023**	**720**	**(18,309)**	**(18,309)**

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	District Budget Form Schedule 15 Proposed

Miles Creek Est Dr Zone 326

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	513	450	400	400
Charges for Current Services	2,910	2,910	2,910	2,910
Other Revenue	0	0	0	0
Total Revenue	**3,423**	**3,360**	**3,310**	**3,310**
Services & Supplies	1,299	3,841	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	**1,299**	**3,841**	**22,795**	**22,795**
Net Cost	**2,124**	**(481)**	**(19,485)**	**(19,485)**

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 Proposed

New Century Park Dr Zone 327

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	355	300	220	220
Charges for Current Services	2,882	2,783	2,783	2,783
Other Revenue	0	0	0	0
Total Revenue	**3,237**	**3,083**	**3,003**	**3,003**
Services & Supplies	399	1,953	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	**399**	**1,953**	**19,146**	**19,146**
Net Cost	**2,838**	**1,130**	**(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 Proposed

Palm Heights Dr Maint Zone 122

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	325	300	150	150
Charges for Current Services	3,172	3,172	3,172	3,172
Other Revenue	0	0	0	0
Total Revenue	**3,497**	**3,472**	**3,322**	**3,322**
Services & Supplies	1,933	2,211	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	**1,933**	**2,211**	**27,740**	**27,740**
Net Cost	**1,564**	**1,261**	**(24,418)**	**(24,418)**

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 Proposed

Planada Storm Dr Maint Zone 329

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	825	400	200	200
Charges for Current Services	7,545	7,743	7,748	7,748
Other Revenue	0	0	0	0
Total Revenue	**8,370**	**8,143**	**7,948**	**7,948**
Services & Supplies	815	8,047	25,880	25,880
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	12,028	12,028
Total Expenditures/ Appropriations	**815**	**8,047**	**37,908**	**37,908**
Net Cost	**7,555**	**96**	**(29,960)**	**(29,960)**

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 Proposed

Rockwood Est Dr. & Maint Zone 262

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	100	80	100	100
Charges for Current Services	4,809	5,068	5,069	5,069
Other Revenue	0	0	0	0
Total Revenue	**4,909**	**5,148**	**5,169**	**5,169**
Services & Supplies	4,841	5,701	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	**4,841**	**5,701**	**9,692**	**9,692**
Net Cost	**68**	**(553)**	**(4,523)**	**(4,523)**

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 Proposed

Santa Nella Village Dr Zone 407

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	782	700	700	700
Charges for Current Services	8,651	8,555	8,554	8,554
Other Revenue	0	0	0	0
Total Revenue	**9,433**	**9,255**	**9,254**	**9,254**
Services & Supplies	616	8,566	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	**616**	**8,566**	**35,750**	**35,750**
Net Cost	**8,817**	**689**	**(26,496)**	**(26,496)**

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 Proposed

Santa Rita Garden Dr Zone 208

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	214	160	225	225
Charges for Current Services	1,171	1,171	1,171	1,171
Other Revenue	0	0	0	0
Total Revenue	**1,385**	**1,331**	**1,396**	**1,396**
Services & Supplies	4,539	2,331	10,332	10,332
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	974	974
Total Expenditures/ Appropriations	**4,539**	**2,331**	**11,306**	**11,306**
Net Cost	**(3,154)**	**(1,000)**	**(9,910)**	**(9,910)**

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 Proposed

Sunrise Terrace Dr Zone 320

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	720	500	400	400
Charges for Current Services	4,085	4,057	4,057	4,057
Other Revenue	0	0	0	0
Total Revenue	**4,805**	**4,557**	**4,457**	**4,457**
Services & Supplies	1,552	1,406	25,022	25,022
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	**1,552**	**1,406**	**31,015**	**31,015**
Net Cost	**3,253**	**3,151**	**(26,558)**	**(26,558)**

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 Proposed

Tierra De Oro Maint Zone 124

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	45	30	30	30
Charges for Current Services	900	900	900	900
Other Revenue	0	0	0	0
Total Revenue	**945**	**930**	**930**	**930**
Services & Supplies	183	220	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	**183**	**220**	**3,409**	**3,409**
Net Cost	**762**	**710**	**(2,479)**	**(2,479)**

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 Proposed

Town & Country Dr Zone 206

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	591	470	300	300
Charges for Current Services	5,917	5,927	5,929	5,929
Other Revenue	0	0	0	0
Total Revenue	**6,508**	**6,397**	**6,229**	**6,229**
Services & Supplies	2,827	3,060	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	**2,827**	**3,060**	**26,354**	**26,354**
Net Cost	**3,681**	**3,337**	**(20,125)**	**(20,125)**

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	District Budget Form Schedule 15 Proposed

White Gate Estates Lt-Dr Zone 305

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	247	200	250	250
Charges for Current Services	4,322	4,242	4,243	4,243
Other Revenue	0	0	0	0
Total Revenue	**4,569**	**4,442**	**4,493**	**4,493**
Services & Supplies	4,293	5,440	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	**4,293**	**5,440**	**18,128**	**18,128**
Net Cost	**276**	**(998)**	**(13,635)**	**(13,635)**

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 Proposed

White Gate Farms Dr Zone 307

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	310	260	300	300
Charges for Current Services	1,716	1,682	1,682	1,682
Other Revenue	0	0	0	0
Total Revenue	**2,026**	**1,942**	**1,982**	**1,982**
Services & Supplies	1,017	2,103	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	**1,017**	**2,103**	**16,043**	**16,043**
Net Cost	**1,009**	**(161)**	**(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 Proposed

Winton Manor Dr Zone 207

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	303	240	250	250
Charges for Current Services	2,727	2,737	2,736	2,736
Other Revenue	0	0	0	0
Total Revenue	**3,030**	**2,977**	**2,986**	**2,986**
Services & Supplies	1,567	1,701	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	**1,567**	**1,701**	**21,588**	**21,588**
Net Cost	**1,463**	**1,276**	**(18,602)**	**(18,602)**

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	District Budget Form Schedule 15 Proposed

Winton Meadows Dr Zone 242

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	496	450	549	549
Charges for Current Services	4,014	3,987	3,987	3,987
Other Revenue	0	0	0	0
Total Revenue	**4,510**	**4,437**	**4,536**	**4,536**
Services & Supplies	4,661	5,064	25,397	25,397
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	4,640	4,640
Total Expenditures/ Appropriations	**4,661**	**5,064**	**30,037**	**30,037**
Net Cost	**(151)**	**(627)**	**(25,501)**	**(25,501)**

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 2012-13	District Budget Form Schedule 15 Proposed

Almond Estates Lt-Dr Zone 108

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	27	12	25	25
Charges for Current Services	8,638	8,636	8,637	8,637
Other Revenue	0	0	0	0
Total Revenue	**8,665**	**8,648**	**8,662**	**8,662**
Services & Supplies	10,991	8,536	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	**10,991**	**8,536**	**9,830**	**9,830**
Net Cost	**(2,326)**	**112**	**(1,168)**	**(1,168)**

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 2012-13	District Budget Form Schedule 15 Proposed

Almondwood Estates Lt-Dr Zone 203

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	338	280	280	280
Charges for Current Services	1,666	1,629	1,629	1,629
Other Revenue	0	0	0	0
Total Revenue	**2,004**	**1,909**	**1,909**	**1,909**
Services & Supplies	784	936	12,623	12,623
Other Charges	0			
Capital Assets				
Land	0			
Buildings and Improvements	0			
Equipment	0			
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,142	4,142
Total Expenditures/ Appropriations	**784**	**936**	**16,765**	**16,765**
Net Cost	**1,220**	**973**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Ashe Tract Lt Zone 218

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	117	110	100	100
Charges for Current Services	2,934	2,905	2,905	2,905
Other Revenue	0	0	0	0
Total Revenue	**3,051**	**3,015**	**3,005**	**3,005**
Services & Supplies	2,306	2,702	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	**2,306**	**2,702**	**5,998**	**5,998**
Net Cost	**745**	**313**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Atwater Acres Lt-Dr Zone 212

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2	0	0	0
Charges for Current Services	362	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**364**	**0**	**0**	**0**
Services & Supplies	376	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	**376**	**0**	**0**	**0**
Net Cost	**(12)**	**0**	**0**	**0**

State Controller Schedules	COUNTY OF MERCED	District Budget Form
County Budget Act	State of California	Schedule 15
January 2010	Special Districts and Other Agencies	Proposed
	Financing Sources and Uses by Budget Unit by Object	
	Fiscal Year 2012-13	
	B & B Rancheros Lt-Dr Zone 217	

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	197	160	250	250
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**197**	**160**	**250**	**250**
Services & Supplies	2,400	2,500	12,688	12,688
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	**2,400**	**2,500**	**13,946**	**13,946**
Net Cost	**(2,203)**	**(2,340)**	**(13,696)**	**(13,696)**

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 2012-13	District Budget Form Schedule 15 Proposed

B & B Rancheros 2 Lt-Dr Zone 220

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	399	340	400	400
Charges for Current Services	3,324	3,366	3,366	3,366
Other Revenue	0	0	0	0
Total Revenue	**3,723**	**3,706**	**3,766**	**3,766**
Services & Supplies	5,479	5,537	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	**5,479**	**5,537**	**23,303**	**23,303**
Net Cost	**(1,756)**	**(1,831)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Ballico Lighting Zone 272

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	3	1	1	1
Charges for Current Services	340	272	272	272
Other Revenue	0	0	0	0
Total Revenue	**343**	**273**	**273**	**273**
Services & Supplies	236	241	374	374
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	**236**	**241**	**421**	**421**
Net Cost	**107**	**32**	**(148)**	**(148)**

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 2012-13	District Budget Form Schedule 15 Proposed

Beachwood Drive Lt Zone 221

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	791	600	1,600	1,600
Charges for Current Services	35,019	35,164	35,171	35,171
Other Revenue	0	0	0	0
Total Revenue	**35,810**	**35,764**	**36,771**	**36,771**
Services & Supplies	36,368	36,215	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	**36,368**	**36,215**	**59,942**	**59,942**
Net Cost	**(558)**	**(451)**	**(23,171)**	**(23,171)**

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 2012-13	District Budget Form Schedule 15 Proposed

Bispo Estates Lt-Dr Zone 234

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	420	368	400	400
Charges for Current Services	8,382	5,961	5,961	5,961
Other Revenue	0	0	0	0
Total Revenue	**8,802**	**6,329**	**6,361**	**6,361**
Services & Supplies	5,977	8,633	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	**5,977**	**8,633**	**25,125**	**25,125**
Net Cost	**2,825**	**(2,304)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Black Rascal Lt Zone 215

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	52	44	30	30
Charges for Current Services	787	787	787	787
Other Revenue	0	0	0	0
Total Revenue	**839**	**831**	**817**	**817**
Services & Supplies	671	731	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	**671**	**731**	**2,663**	**2,663**
Net Cost	**168**	**100**	**(1,846)**	**(1,846)**

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 2012-13	District Budget Form Schedule 15 Proposed

Blossom Street Lt Zone 402

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	819	700	800	800
Charges for Current Services	14,173	14,659	14,657	14,657
Other Revenue	(2,533)	0	0	0
Total Revenue	**12,459**	**15,359**	**15,457**	**15,457**
Services & Supplies	13,388	14,715	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	**13,388**	**14,715**	**55,332**	**55,332**
Net Cost	**(929)**	**644**	**(39,875)**	**(39,875)**

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 2012-13	District Budget Form Schedule 15 Proposed

Bryant Meadows St Lt-Dr Zone 331

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	17	12	14	14
Charges for Current Services	450	450	450	450
Other Revenue	0	0	0	0
Total Revenue	**467**	**462**	**464**	**464**
Services & Supplies	643	654	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	**643**	**654**	**1,025**	**1,025**
Net Cost	**(176)**	**(192)**	**(561)**	**(561)**

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 2012-13	District Budget Form Schedule 15 Proposed

Country Club Place St Lt Zone 314

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	17	11	15	15
Charges for Current Services	806	806	806	806
Other Revenue	0	0	0	0
Total Revenue	**823**	**817**	**821**	**821**
Services & Supplies	910	791	1,348	1,348
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	**910**	**791**	**1,655**	**1,655**
Net Cost	**(87)**	**26**	**(834)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Country Living Est Lt-Dr Zone 240

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	314	260	300	300
Charges for Current Services	3,794	3,794	3,794	3,794
Other Revenue	0	0	0	0
Total Revenue	**4,108**	**4,054**	**4,094**	**4,094**
Services & Supplies	5,088	4,569	17,612	17,612
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	3,180	3,180
Total Expenditures/ Appropriations	**5,088**	**4,569**	**20,792**	**20,792**
Net Cost	**(980)**	**(515)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Cressey Lt Zone 201

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	28	24	30	30
Charges for Current Services	2,462	2,515	2,516	2,516
Other Revenue	0	0	0	0
Total Revenue	**2,490**	**2,539**	**2,546**	**2,546**
Services & Supplies	2,555	2,659	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	**2,555**	**2,659**	**4,917**	**4,917**
Net Cost	**(65)**	**(120)**	**(2,371)**	**(2,371)**

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 2012-13	District Budget Form Schedule 15 Proposed

CSA #1 Maint Revolving Fund

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 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	65,732	77,500	80,000	80,000
Other Revenue	0	0	0	0
Total Revenue	**65,732**	**77,500**	**80,000**	**80,000**
Services & Supplies	65,732	77,500	80,000	80,000
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	0	0
Total Expenditures/ Appropriations	**65,732**	**77,500**	**80,000**	**80,000**
Net Cost	**0**	**0**	**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 2012-13	District Budget Form Schedule 15 Proposed

Delhi Lt Zone 102

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,098	800	1,000	1,000
Charges for Current Services	65,248	74,804	74,807	74,807
Other Revenue	0	0	0	0
Total Revenue	**66,346**	**75,604**	**75,807**	**75,807**
Services & Supplies	88,532	105,110	102,820	102,820
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	3,713	3,713
Total Expenditures/ Appropriations	**88,532**	**105,110**	**106,533**	**106,533**
Net Cost	**(22,186)**	**(29,506)**	**(30,726)**	**(30,726)**

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 2012-13	District Budget Form Schedule 15 Proposed

Easy Street Lt Zone 308

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	260	240	100	100
Charges for Current Services	4,875	4,975	4,975	4,975
Other Revenue	0	0	0	0
Total Revenue	**5,135**	**5,215**	**5,075**	**5,075**
Services & Supplies	2,904	5,174	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	**2,904**	**5,174**	**13,999**	**13,999**
Net Cost	**2,231**	**41**	**(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 2012-13	District Budget Form Schedule 15 Proposed

El Capitan & Hollywd Est Zone265

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	249	120	100	100
Charges for Current Services	45,401	40,937	49,125	49,125
Other Revenue	0	0	0	0
Total Revenue	**45,650**	**41,057**	**49,225**	**49,225**
Services & Supplies	40,988	46,915	59,579	59,579
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	3,509	3,509
Total Expenditures/ Appropriations	**40,988**	**46,915**	**63,088**	**63,088**
Net Cost	**4,662**	**(5,858)**	**(13,863)**	**(13,863)**

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 2012-13	District Budget Form Schedule 15 Proposed

Elliott Estates Lt Zone 214

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	273	240	200	200
Charges for Current Services	3,932	3,947	3,947	3,947
Other Revenue	0	0	0	0
Total Revenue	**4,205**	**4,187**	**4,147**	**4,147**
Services & Supplies	4,491	4,666	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	**4,491**	**4,666**	**16,799**	**16,799**
Net Cost	**(286)**	**(479)**	**(12,652)**	**(12,652)**

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 2012-13	District Budget Form Schedule 15 Proposed

Esau Estates Lt-Dr Zone 243

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	336	160	160	160
Charges for Current Services	2,908	2,908	2,908	2,908
Other Revenue	0	0	0	0
Total Revenue	**3,244**	**3,068**	**3,068**	**3,068**
Services & Supplies	4,404	3,720	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	**4,404**	**3,720**	**15,283**	**15,283**
Net Cost	**(1,160)**	**(652)**	**(12,215)**	**(12,215)**

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 2012-13	District Budget Form Schedule 15 Proposed

Fairway Estates St Lt Zone 107

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	13	8	15	15
Charges for Current Services	1,132	1,132	1,132	1,132
Other Revenue	0	0	0	0
Total Revenue	**1,145**	**1,140**	**1,147**	**1,147**
Services & Supplies	1,432	1,311	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	**1,432**	**1,311**	**1,871**	**1,871**
Net Cost	**(287)**	**(171)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Fleming Acres Lt-Dr Zone 227

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	342	300	330	330
Charges for Current Services	2,394	2,689	2,594	2,594
Other Revenue	0	0	0	0
Total Revenue	**2,736**	**2,989**	**2,924**	**2,924**
Services & Supplies	1,995	2,535	15,091	15,091
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	2,682	2,682
Total Expenditures/ Appropriations	**1,995**	**2,535**	**17,773**	**17,773**
Net Cost	**741**	**454**	**(14,849)**	**(14,849)**

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 2012-13	District Budget Form Schedule 15 Proposed

Fleming Oaks Lt-Dr Zone 241

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	332	200	350	350
Charges for Current Services	5,220	5,162	5,162	5,162
Other Revenue	0	0	0	0
Total Revenue	**5,552**	**5,362**	**5,512**	**5,512**
Services & Supplies	7,166	8,182	18,729	18,729
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	1,664	1,664
Total Expenditures/ Appropriations	**7,166**	**8,182**	**20,393**	**20,393**
Net Cost	**(1,614)**	**(2,820)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Forist Lane Lt Zone 244

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	25	20	20	20
Charges for Current Services	543	543	543	543
Other Revenue	0	0	0	0
Total Revenue	**568**	**563**	**563**	**563**
Services & Supplies	423	604	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	**423**	**604**	**1,431**	**1,431**
Net Cost	**145**	**(41)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Franklin Heights Lt-Dr Zone 228

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	667	301	300	300
Charges for Current Services	3,520	3,520	3,520	3,520
Other Revenue	0	0	0	0
Total Revenue	**4,187**	**3,821**	**3,820**	**3,820**
Services & Supplies	3,464	4,237	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	**3,464**	**4,237**	**38,198**	**38,198**
Net Cost	**723**	**(416)**	**(34,378)**	**(34,378)**

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 2012-13	District Budget Form Schedule 15 Proposed

Giesbrecht Street Lt Zone 271

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	9	6	6	6
Charges for Current Services	212	283	283	283
Other Revenue	0	0	0	0
Total Revenue	**221**	**289**	**289**	**289**
Services & Supplies	33	40	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	**33**	**40**	**502**	**502**
Net Cost	**188**	**249**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Glen Meadows Lt-Dr Zone 255

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	390	200	200	200
Charges for Current Services	6,927	6,782	6,782	6,782
Other Revenue	0	0	0	0
Total Revenue	**7,317**	**6,982**	**6,982**	**6,982**
Services & Supplies	5,476	4,436	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	**5,476**	**4,436**	**19,803**	**19,803**
Net Cost	**1,841**	**2,546**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Glenwood Est Lt-Dr Zone 229

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	257	200	250	250
Charges for Current Services	2,240	2,029	2,029	2,029
Other Revenue	0	0	0	0
Total Revenue	**2,497**	**2,229**	**2,279**	**2,279**
Services & Supplies	2,363	2,791	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	**2,363**	**2,791**	**15,487**	**15,487**
Net Cost	**134**	**(562)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Golden Bear Estates Zone 332

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	12	5	5	5
Charges for Current Services	1,650	1,650	1,650	1,650
Other Revenue	0	0	0	0
Total Revenue	**1,662**	**1,655**	**1,655**	**1,655**
Services & Supplies	1,611	1,648	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	**1,611**	**1,648**	**2,230**	**2,230**
Net Cost	**51**	**7**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Golf Road St Lt Zone 321

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	17	12	20	20
Charges for Current Services	1,203	1,174	1,174	1,174
Other Revenue	0	0	0	0
Total Revenue	**1,220**	**1,186**	**1,194**	**1,194**
Services & Supplies	1,233	1,326	1,920	1,920
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	**1,233**	**1,326**	**2,006**	**2,006**
Net Cost	**(13)**	**(140)**	**(812)**	**(812)**

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 2012-13	District Budget Form Schedule 15 Proposed

Green Lawns Lt Zone 219

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	25	20	60	60
Charges for Current Services	1,410	1,410	1,410	1,410
Other Revenue	0	0	0	0
Total Revenue	**1,435**	**1,430**	**1,470**	**1,470**
Services & Supplies	1,541	1,513	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	**1,541**	**1,513**	**2,477**	**2,477**
Net Cost	**(106)**	**(83)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Greenfield Brooks Lt & Dr Zone 252

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	686	575	600	600
Charges for Current Services	13,951	13,721	13,721	13,721
Other Revenue	3,672	0	0	0
Total Revenue	**18,309**	**14,296**	**14,321**	**14,321**
Services & Supplies	8,512	11,510	26,905	26,905
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	8,093	8,093
Total Expenditures/ Appropriations	**8,512**	**11,510**	**34,998**	**34,998**
Net Cost	**9,797**	**2,786**	**(20,677)**	**(20,677)**

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 2012-13	District Budget Form Schedule 15 Proposed

Harmony Ranch Dr & Park Zone 121

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2,879	2,500	2,400	2,400
Charges for Current Services	60,160	60,479	60,483	60,483
Other Revenue	0	0	0	0
Total Revenue	**63,039**	**62,979**	**62,883**	**62,883**
Services & Supplies	49,977	53,647	81,810	81,810
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	25,000	25,000
Total Capital Assets	0	0	25,000	25,000
Appropriation For Contingencies	0	0	56,970	56,970
Total Expenditures/ Appropriations	**49,977**	**53,647**	**163,780**	**163,780**
Net Cost	**13,062**	**9,332**	**(100,897)**	**(100,897)**

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 2012-13	District Budget Form Schedule 15 Proposed

Heavenly Acres 2 Lt-Dr Zone 209

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	65	56	70	70
Charges for Current Services	1,568	1,514	1,514	1,514
Other Revenue	0	0	0	0
Total Revenue	**1,633**	**1,570**	**1,584**	**1,584**
Services & Supplies	1,652	1,753	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	**1,652**	**1,753**	**4,657**	**4,657**
Net Cost	**(19)**	**(183)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Heavenly Acres 3 Lt-Dr Zone 210

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	175	150	100	100
Charges for Current Services	3,591	3,486	3,486	3,486
Other Revenue	0	0	0	0
Total Revenue	**3,766**	**3,636**	**3,586**	**3,586**
Services & Supplies	3,304	3,398	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	**3,304**	**3,398**	**10,425**	**10,425**
Net Cost	**462**	**238**	**(6,839)**	**(6,839)**

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 2012-13	District Budget Form Schedule 15 Proposed

Hillcrest Est Lt-Dr Zone 318

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	151	100	100	100
Charges for Current Services	9,465	9,574	9,575	9,575
Other Revenue	0	0	0	0
Total Revenue	**9,616**	**9,674**	**9,675**	**9,675**
Services & Supplies	14,322	13,275	17,079	17,079
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	**14,322**	**13,275**	**17,079**	**17,079**
Net Cost	**(4,706)**	**(3,601)**	**(7,404)**	**(7,404)**

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 2012-13	District Budget Form Schedule 15 Proposed

Hilmar-Irwin Lt Zone 100

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,013	760	1,300	1,300
Charges for Current Services	42,782	45,319	45,319	45,319
Other Revenue	0	0	0	0
Total Revenue	**43,795**	**46,079**	**46,619**	**46,619**
Services & Supplies	62,691	65,895	69,854	69,854
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	**62,691**	**65,895**	**81,825**	**81,825**
Net Cost	**(18,896)**	**(19,816)**	**(35,206)**	**(35,206)**

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 2012-13	District Budget Form Schedule 15 Proposed

Lakewood Est Lt-Dr Zone 301

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	273	240	200	200
Charges for Current Services	1,707	1,707	1,707	1,707
Other Revenue	0	0	0	0
Total Revenue	**1,980**	**1,947**	**1,907**	**1,907**
Services & Supplies	1,205	1,822	12,716	12,716
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	1,332	1,332
Total Expenditures/ Appropriations	**1,205**	**1,822**	**14,048**	**14,048**
Net Cost	**775**	**125**	**(12,141)**	**(12,141)**

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 2012-13	District Budget Form Schedule 15 Proposed

Le Grand Lt Zone 310

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	303	228	350	350
Charges for Current Services	15,489	15,141	17,798	17,798
Other Revenue	0	0	0	0
Total Revenue	**15,792**	**15,369**	**18,148**	**18,148**
Services & Supplies	19,447	19,571	32,432	32,432
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	284	284
Total Expenditures/ Appropriations	**19,447**	**19,571**	**32,716**	**32,716**
Net Cost	**(3,655)**	**(4,202)**	**(14,568)**	**(14,568)**

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 2012-13	District Budget Form Schedule 15 Proposed

Links Lt-Dr Zone 112

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	105	80	100	100
Charges for Current Services	694	741	741	741
Other Revenue	0	0	0	0
Total Revenue	**799**	**821**	**841**	**841**
Services & Supplies	332	353	3,311	3,311
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	1,153	1,153
Total Expenditures/ Appropriations	**332**	**353**	**4,464**	**4,464**
Net Cost	**467**	**468**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Los Olivos Lighting Zone 334

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	13	10	5	5
Charges for Current Services	300	300	300	300
Other Revenue	0	0	0	0
Total Revenue	**313**	**310**	**305**	**305**
Services & Supplies	33	216	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	**33**	**216**	**414**	**414**
Net Cost	**280**	**94**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Marilyn Est Lt-Dr Zone 300

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	106	75	75	75
Charges for Current Services	1,124	1,124	1,124	1,124
Other Revenue	0	0	0	0
Total Revenue	**1,230**	**1,199**	**1,199**	**1,199**
Services & Supplies	1,554	1,652	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	**1,554**	**1,652**	**5,477**	**5,477**
Net Cost	**(324)**	**(453)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Mission Trails Lt Zone 303

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	111	92	150	150
Charges for Current Services	3,691	3,638	3,638	3,638
Other Revenue	0	0	0	0
Total Revenue	**3,802**	**3,730**	**3,788**	**3,788**
Services & Supplies	3,714	4,148	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	**3,714**	**4,148**	**8,514**	**8,514**
Net Cost	**88**	**(418)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Moran St Lt-Dr Zone 235

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	373	312	400	400
Charges for Current Services	5,295	5,295	5,295	5,295
Other Revenue	0	0	0	0
Total Revenue	**5,668**	**5,607**	**5,695**	**5,695**
Services & Supplies	8,986	8,167	18,783	18,783
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	5,176	5,176
Total Expenditures/ Appropriations	**8,986**	**8,167**	**23,959**	**23,959**
Net Cost	**(3,318)**	**(2,560)**	**(18,264)**	**(18,264)**

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 2012-13	District Budget Form Schedule 15 Proposed

Nutcracker Terrace Lt-Dr Zone 239

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	450	400	500	500
Charges for Current Services	3,227	3,205	3,205	3,205
Other Revenue	0	0	0	0
Total Revenue	**3,677**	**3,605**	**3,705**	**3,705**
Services & Supplies	3,733	3,836	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	**3,733**	**3,836**	**29,766**	**29,766**
Net Cost	**(56)**	**(231)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Oleander Lt Zone 302

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	207	160	130	130
Charges for Current Services	1,880	1,920	1,920	1,920
Other Revenue	0	0	0	0
Total Revenue	**2,087**	**2,080**	**2,050**	**2,050**
Services & Supplies	1,735	1,922	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	**1,735**	**1,922**	**11,451**	**11,451**
Net Cost	**352**	**158**	**(9,401)**	**(9,401)**

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 2012-13	District Budget Form Schedule 15 Proposed

Parkway St Lt-Dr Lands Park Zone 423

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2,908	2,000	2,000	2,000
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**2,908**	**2,000**	**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	**2,908**	**2,000**	**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 2012-13	District Budget Form Schedule 15 Proposed

Petaluma Street Lt Zone 125

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	5	5	5	5
Charges for Current Services	140	140	140	140
Other Revenue	0	0	0	0
Total Revenue	**145**	**145**	**145**	**145**
Services & Supplies	135	133	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	**135**	**133**	**374**	**374**
Net Cost	**10**	**12**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Planada Lt Zone 309

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	798	700	800	800
Charges for Current Services	36,709	36,411	36,402	36,402
Other Revenue	0	0	0	0
Total Revenue	**37,507**	**37,111**	**37,202**	**37,202**
Services & Supplies	38,980	38,637	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	**38,980**	**38,637**	**75,190**	**75,190**
Net Cost	**(1,473)**	**(1,526)**	**(37,988)**	**(37,988)**

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 2012-13	District Budget Form Schedule 15 Proposed

Pleasant Valley Lt & Dr Zone 259

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	183	140	200	200
Charges for Current Services	2,977	3,071	3,071	3,071
Other Revenue	0	0	0	0
Total Revenue	**3,160**	**3,211**	**3,271**	**3,271**
Services & Supplies	3,196	3,293	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	**3,196**	**3,293**	**11,956**	**11,956**
Net Cost	**(36)**	**(82)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Ramos Road Lt Zone 405

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	61	12	15	15
Charges for Current Services	605	672	672	672
Other Revenue	0	0	0	0
Total Revenue	**666**	**684**	**687**	**687**
Services & Supplies	569	611	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	**569**	**611**	**1,343**	**1,343**
Net Cost	**97**	**73**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Ranch Estates Lt-Dr Zone 237

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	256	200	280	280
Charges for Current Services	2,781	2,922	2,922	2,922
Other Revenue	0	0	0	0
Total Revenue	**3,037**	**3,122**	**3,202**	**3,202**
Services & Supplies	3,841	3,623	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	**3,841**	**3,623**	**17,036**	**17,036**
Net Cost	**(804)**	**(501)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Rancho Village Lt Zone 312

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	16	10	10	10
Charges for Current Services	932	932	932	932
Other Revenue	0	0	0	0
Total Revenue	**948**	**942**	**942**	**942**
Services & Supplies	1,093	1,138	1,670	1,670
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	**1,093**	**1,138**	**1,822**	**1,822**
Net Cost	**(145)**	**(196)**	**(880)**	**(880)**

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 2012-13	District Budget Form Schedule 15 Proposed

Riverview Lt-Dr Zone 115

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	334	300	330	330
Charges for Current Services	3,684	3,772	3,772	3,772
Other Revenue	0	0	0	0
Total Revenue	**4,018**	**4,072**	**4,102**	**4,102**
Services & Supplies	2,732	4,072	14,905	14,905
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	3,435	3,435
Total Expenditures/ Appropriations	**2,732**	**4,072**	**18,340**	**18,340**
Net Cost	**1,286**	**0**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Robinson Est Lt-Dr Zone 317

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	394	320	500	500
Charges for Current Services	7,898	7,865	7,865	7,865
Other Revenue	0	0	0	0
Total Revenue	**8,292**	**8,185**	**8,365**	**8,365**
Services & Supplies	9,102	10,798	27,325	27,325
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	5,770	5,770
Total Expenditures/ Appropriations	**9,102**	**10,798**	**33,095**	**33,095**
Net Cost	**(810)**	**(2,613)**	**(24,730)**	**(24,730)**

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 2012-13	District Budget Form Schedule 15 Proposed

Sahota Brother Clinton Zone 264

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	261	150	75	75
Charges for Current Services	3,791	3,426	3,426	3,426
Other Revenue	0	0	0	0
Total Revenue	**4,052**	**3,576**	**3,501**	**3,501**
Services & Supplies	2,124	3,577	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	**2,124**	**3,577**	**9,700**	**9,700**
Net Cost	**1,928**	**(1)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Salles Manor Lt Zone 213

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	40	32	32	32
Charges for Current Services	1,173	1,303	1,303	1,303
Other Revenue	0	0	0	0
Total Revenue	**1,213**	**1,335**	**1,335**	**1,335**
Services & Supplies	981	1,025	2,082	2,082
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	466	466
Total Expenditures/ Appropriations	**981**	**1,025**	**2,548**	**2,548**
Net Cost	**232**	**310**	**(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 2012-13	District Budget Form Schedule 15 Proposed

San Luis Hills Lt & Dr Zone 413

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	489	300	400	400
Charges for Current Services	8,524	8,313	8,313	8,313
Other Revenue	0	0	0	0
Total Revenue	**9,013**	**8,613**	**8,713**	**8,713**
Services & Supplies	5,778	6,005	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	**5,778**	**6,005**	**26,108**	**26,108**
Net Cost	**3,235**	**2,608**	**(17,395)**	**(17,395)**

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 2012-13	District Budget Form Schedule 15 Proposed

San Luis Truck Plaza St Lt 411

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	136	120	150	150
Charges for Current Services	2,080	2,010	2,009	2,009
Other Revenue	0	0	0	0
Total Revenue	**2,216**	**2,130**	**2,159**	**2,159**
Services & Supplies	1,969	2,086	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	**1,969**	**2,086**	**10,496**	**10,496**
Net Cost	**247**	**44**	**(8,337)**	**(8,337)**

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 2012-13	District Budget Form Schedule 15 Proposed

Santa Fe Business Lt-Dr Zone 246

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	384	180	220	220
Charges for Current Services	2,180	2,180	2,180	2,180
Other Revenue	0	0	0	0
Total Revenue	**2,564**	**2,360**	**2,400**	**2,400**
Services & Supplies	1,680	2,060	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	**1,680**	**2,060**	**14,216**	**14,216**
Net Cost	**884**	**300**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Santa Nella Lt Zone 400

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,110	900	900	900
Charges for Current Services	30,136	30,108	30,111	30,111
Other Revenue	0	0	0	0
Total Revenue	**31,246**	**31,008**	**31,011**	**31,011**
Services & Supplies	27,511	32,470	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	**27,511**	**32,470**	**82,094**	**82,094**
Net Cost	**3,735**	**(1,462)**	**(51,083)**	**(51,083)**

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 2012-13	District Budget Form Schedule 15 Proposed

Santa Nella Plaza Lt-Dr Zone 406

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	61	50	50	50
Charges for Current Services	850	1,300	1,300	1,300
Other Revenue	0	0	0	0
Total Revenue	**911**	**1,350**	**1,350**	**1,350**
Services & Supplies	164	1,332	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	**164**	**1,332**	**3,866**	**3,866**
Net Cost	**747**	**18**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Snelling Lt Zone 105

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	141	130	292	292
Charges for Current Services	3,125	3,259	3,258	3,258
Other Revenue	0	0	0	0
Total Revenue	**3,266**	**3,389**	**3,550**	**3,550**
Services & Supplies	3,629	4,405	8,049	8,049
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	827	827
Total Expenditures/ Appropriations	**3,629**	**4,405**	**8,876**	**8,876**
Net Cost	**(363)**	**(1,016)**	**(5,326)**	**(5,326)**

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 2012-13	District Budget Form Schedule 15 Proposed

South Dos Palos Lt Zone 401

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	364	280	280	280
Charges for Current Services	7,066	6,957	6,957	6,957
Other Revenue	0	0	0	0
Total Revenue	**7,430**	**7,237**	**7,237**	**7,237**
Services & Supplies	6,743	7,290	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	**6,743**	**7,290**	**23,362**	**23,362**
Net Cost	**687**	**(53)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Stevinson Lt Zone 200

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	197	160	160	160
Charges for Current Services	2,730	2,793	2,794	2,794
Other Revenue	0	0	0	0
Total Revenue	**2,927**	**2,953**	**2,954**	**2,954**
Services & Supplies	2,809	3,108	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	**2,809**	**3,108**	**12,225**	**12,225**
Net Cost	**118**	**(155)**	**(9,271)**	**(9,271)**

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 2012-13	District Budget Form Schedule 15 Proposed

Stolle Acres Lt-Dr Zone 316

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	29	24	24	24
Charges for Current Services	623	623	623	623
Other Revenue	0	0	0	0
Total Revenue	**652**	**647**	**647**	**647**
Services & Supplies	697	565	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	**697**	**565**	**2,122**	**2,122**
Net Cost	**(45)**	**82**	**(1,475)**	**(1,475)**

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 2012-13	District Budget Form Schedule 15 Proposed

Stonemill Est Lt-Dr Zone 325

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	453	329	449	449
Charges for Current Services	5,692	5,803	5,803	5,803
Other Revenue	0	0	0	0
Total Revenue	**6,145**	**6,132**	**6,252**	**6,252**
Services & Supplies	3,806	8,981	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	**3,806**	**8,981**	**26,745**	**26,745**
Net Cost	**2,339**	**(2,849)**	**(20,493)**	**(20,493)**

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 Fiscal Year 2012-13	District Budget Form Schedule 15 Proposed

Taylor Estates Lt-Dr Zone 249

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	321	250	300	300
Charges for Current Services	6,625	6,729	6,729	6,729
Other Revenue	0	0	0	0
Total Revenue	**6,946**	**6,979**	**7,029**	**7,029**
Services & Supplies	8,230	6,896	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	**8,230**	**6,896**	**21,051**	**21,051**
Net Cost	**(1,284)**	**83**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Terry Lt Zone 247

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	4	3	4	4
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**4**	**3**	**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	**4**	**3**	**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 2012-13	District Budget Form Schedule 15 Proposed

Texeira St Lt Zone 251

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	13	9	15	15
Charges for Current Services	390	390	390	390
Other Revenue	0	0	0	0
Total Revenue	**403**	**399**	**405**	**405**
Services & Supplies	454	640	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	**454**	**640**	**847**	**847**
Net Cost	**(51)**	**(241)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Trovare St Lt & Dr Zone 330

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	73	70	15	15
Charges for Current Services	2,045	2,095	2,095	2,095
Other Revenue	0	0	0	0
Total Revenue	**2,118**	**2,165**	**2,110**	**2,110**
Services & Supplies	847	2,488	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	**847**	**2,488**	**3,947**	**3,947**
Net Cost	**1,271**	**(323)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Tumbleweed Est Lt-Dr Zone 236

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	167	140	200	200
Charges for Current Services	1,720	1,720	1,720	1,720
Other Revenue	0	0	0	0
Total Revenue	**1,887**	**1,860**	**1,920**	**1,920**
Services & Supplies	3,235	2,718	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	**3,235**	**2,718**	**11,380**	**11,380**
Net Cost	**(1,348)**	**(858)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Villa Cordoba Zone 123

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	112	75	55	55
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**112**	**75**	**55**	**55**
Services & Supplies	74	90	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	**74**	**90**	**90**	**90**
Net Cost	**38**	**(15)**	**(35)**	**(35)**

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 2012-13	District Budget Form Schedule 15 Proposed

Village Greens Lt-Dr Zone 250

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	934	620	650	650
Charges for Current Services	12,721	12,721	12,720	12,720
Other Revenue	0	0	0	0
Total Revenue	**13,655**	**13,341**	**13,370**	**13,370**
Services & Supplies	9,193	10,788	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	**9,193**	**10,788**	**48,286**	**48,286**
Net Cost	**4,462**	**2,553**	**(34,916)**	**(34,916)**

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 2012-13	District Budget Form Schedule 15 Proposed

West Hills Estates Lt-Dr Zone 313

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	132	31	30	30
Charges for Current Services	2,888	2,360	2,360	2,360
Other Revenue	0	0	0	0
Total Revenue	**3,020**	**2,391**	**2,390**	**2,390**
Services & Supplies	2,387	2,441	10,374	10,374
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	1,198	1,198
Total Expenditures/ Appropriations	**2,387**	**2,441**	**11,572**	**11,572**
Net Cost	**633**	**(50)**	**(9,182)**	**(9,182)**

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 2012-13	District Budget Form Schedule 15 Proposed

Westwood Lt Zone 211

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	46	40	40	40
Charges for Current Services	1,089	1,056	1,056	1,056
Other Revenue	0	0	0	0
Total Revenue	**1,135**	**1,096**	**1,096**	**1,096**
Services & Supplies	927	1,234	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	**927**	**1,234**	**2,865**	**2,865**
Net Cost	**208**	**(138)**	**(1,769)**	**(1,769)**

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 2012-13	District Budget Form Schedule 15 Proposed

White Gate Farms #3 Lt Zone 306

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	235	200	150	150
Charges for Current Services	2,699	2,564	2,564	2,564
Other Revenue	0	0	0	0
Total Revenue	**2,934**	**2,764**	**2,714**	**2,714**
Services & Supplies	3,448	3,468	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	**3,448**	**3,468**	**14,472**	**14,472**
Net Cost	**(514)**	**(704)**	**(11,758)**	**(11,758)**

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 Fiscal Year 2012-13	District Budget Form Schedule 15 Proposed

Wickum Est Lt-Dr Zone 233

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	736	500	449	449
Charges for Current Services	10,337	10,434	10,434	10,434
Other Revenue	0	0	0	0
Total Revenue	**11,073**	**10,934**	**10,883**	**10,883**
Services & Supplies	7,943	8,860	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	**7,943**	**8,860**	**37,131**	**37,131**
Net Cost	**3,130**	**2,074**	**(26,248)**	**(26,248)**

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 2012-13	District Budget Form Schedule 15 Proposed

Wickum Lt Zone 216

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	7	4	10	10
Charges for Current Services	873	873	873	873
Other Revenue	0	0	0	0
Total Revenue	**880**	**877**	**883**	**883**
Services & Supplies	989	828	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	**989**	**828**	**1,064**	**1,064**
Net Cost	**(109)**	**49**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Willow Crest Est Lt & Dr Zone 263

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,020	400	400	400
Charges for Current Services	16,040	16,290	16,290	16,290
Other Revenue	0	0	0	0
Total Revenue	**17,060**	**16,690**	**16,690**	**16,690**
Services & Supplies	19,290	18,608	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	**19,290**	**18,608**	**54,933**	**54,933**
Net Cost	**(2,230)**	**(1,918)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Winton Lt Zone 202

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,119	850	1,400	1,400
Charges for Current Services	78,770	90,688	90,706	90,706
Other Revenue	(516)	0	0	0
Total Revenue	**79,373**	**91,538**	**92,106**	**92,106**
Services & Supplies	102,427	101,135	113,099	113,099
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	**102,427**	**101,135**	**138,099**	**138,099**
Net Cost	**(23,054)**	**(9,597)**	**(45,993)**	**(45,993)**

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 2012-13	District Budget Form Schedule 15 Proposed

Yosemite Meadows Lt-Dr Zone 311

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	83	70	119	119
Charges for Current Services	2,538	2,491	2,491	2,491
Other Revenue	0	0	0	0
Total Revenue	**2,621**	**2,561**	**2,610**	**2,610**
Services & Supplies	3,057	2,754	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	**3,057**	**2,754**	**8,920**	**8,920**
Net Cost	**(436)**	**(193)**	**(6,310)**	**(6,310)**

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 Fiscal Year 2012-13	District Budget Form Schedule 15 Proposed

Buhach Park Est Lt-Dr Zone 226

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	327	280	300	300
Charges for Current Services	1,674	1,720	1,720	1,720
Other Revenue	0	0	0	0
Total Revenue	**2,001**	**2,000**	**2,020**	**2,020**
Services & Supplies	1,114	1,270	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	**1,114**	**1,270**	**15,470**	**15,470**
Net Cost	**887**	**730**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Camden Pl Landscape Zone 117

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	34	20	50	50
Charges for Current Services	1,662	1,646	1,646	1,646
Other Revenue	0	0	0	0
Total Revenue	**1,696**	**1,666**	**1,696**	**1,696**
Services & Supplies	4,324	2,097	2,982	2,982
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	54	54
Total Expenditures/ Appropriations	**4,324**	**2,097**	**3,036**	**3,036**
Net Cost	**(2,628)**	**(431)**	**(1,340)**	**(1,340)**

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 2012-13	District Budget Form Schedule 15 Proposed

Campus Park Landscape #267

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	116	90	40	40
Charges for Current Services	24,356	20,240	20,240	20,240
Other Revenue	0	0	0	0
Total Revenue	**24,472**	**20,330**	**20,280**	**20,280**
Services & Supplies	15,717	17,702	22,474	22,474
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	1,000	1,000
Total Expenditures/ Appropriations	**15,717**	**17,702**	**23,474**	**23,474**
Net Cost	**8,755**	**2,628**	**(3,194)**	**(3,194)**

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 2012-13	District Budget Form Schedule 15 Proposed

Country Club Estates Zone 106

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	77	65	100	100
Charges for Current Services	1,760	1,799	1,799	1,799
Other Revenue	0	0	0	0
Total Revenue	**1,837**	**1,864**	**1,899**	**1,899**
Services & Supplies	1,937	2,910	6,159	6,159
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	380	380
Total Expenditures/ Appropriations	**1,937**	**2,910**	**6,539**	**6,539**
Net Cost	**(100)**	**(1,046)**	**(4,640)**	**(4,640)**

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 2012-13	District Budget Form Schedule 15 Proposed

Gurr Road Water Zone 245

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	128	100	100	100
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**128**	**100**	**100**	**100**
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	**128**	**100**	**100**	**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 2012-13	District Budget Form Schedule 15 Proposed

Hilmar Stevinson Park Zone 120

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	177	160	160	160
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**177**	**160**	**160**	**160**
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	**177**	**160**	**160**	**160**

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 2012-13	District Budget Form Schedule 15 Proposed

Monte Vista Landscaping Zone 333

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	276	225	225	225
Charges for Current Services	5,525	5,400	5,400	5,400
Other Revenue	0	0	0	0
Total Revenue	**5,801**	**5,625**	**5,625**	**5,625**
Services & Supplies	2,779	4,995	7,920	7,920
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	**2,779**	**4,995**	**14,508**	**14,508**
Net Cost	**3,022**	**630**	**(8,883)**	**(8,883)**

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 2012-13	District Budget Form Schedule 15 Proposed

Quail Hollow Landscape Zone 269

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	236	200	230	230
Charges for Current Services	8,825	8,626	8,625	8,625
Other Revenue	0	0	0	0
Total Revenue	**9,061**	**8,826**	**8,855**	**8,855**
Services & Supplies	9,768	10,217	13,423	13,423
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	11,406	11,406
Total Expenditures/ Appropriations	**9,768**	**10,217**	**24,829**	**24,829**
Net Cost	**(707)**	**(1,391)**	**(15,974)**	**(15,974)**

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 2012-13	District Budget Form Schedule 15 Proposed

Riverbank Est Maint Zone 110

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	37	32	40	40
Charges for Current Services	225	225	225	225
Other Revenue	0	0	0	0
Total Revenue	**262**	**257**	**265**	**265**
Services & Supplies	123	257	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	**123**	**257**	**2,392**	**2,392**
Net Cost	**139**	**0**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Santa Nella Road Zone 404

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	852	800	600	600
Charges for Current Services	14,875	15,100	15,101	15,101
Other Revenue	0	0	0	0
Total Revenue	**15,727**	**15,900**	**15,701**	**15,701**
Services & Supplies	3,766	4,310	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	**3,766**	**4,310**	**29,215**	**29,215**
Net Cost	**11,961**	**11,590**	**(13,514)**	**(13,514)**

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 2012-13	District Budget Form Schedule 15 Proposed

Santa Nella Village Lndscp Zone 408

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	421	330	330	330
Charges for Current Services	21,645	21,321	21,320	21,320
Other Revenue	0	0	0	0
Total Revenue	**22,066**	**21,651**	**21,650**	**21,650**
Services & Supplies	20,831	23,260	30,470	30,470
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	**20,831**	**23,260**	**34,970**	**34,970**
Net Cost	**1,235**	**(1,609)**	**(13,320)**	**(13,320)**

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 2012-13	District Budget Form Schedule 15 Proposed

Santa Nella Village Rd Zone 410

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,006	500	500	500
Charges for Current Services	11,229	11,089	11,091	11,091
Other Revenue	0	0	0	0
Total Revenue	**12,235**	**11,589**	**11,591**	**11,591**
Services & Supplies	492	10,724	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	**492**	**10,724**	**38,125**	**38,125**
Net Cost	**11,743**	**865**	**(26,534)**	**(26,534)**

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 2012-13	District Budget Form Schedule 15 Proposed

Santa Nella Village Lndscp #414

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	455	300	300	300
Charges for Current Services	32,550	32,550	42,000	42,000
Other Revenue	0	0	0	0
Total Revenue	**33,005**	**32,850**	**42,300**	**42,300**
Services & Supplies	37,722	35,080	73,297	73,297
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	7,029	7,029
Total Expenditures/ Appropriations	**37,722**	**35,080**	**80,326**	**80,326**
Net Cost	**(4,717)**	**(2,230)**	**(38,026)**	**(38,026)**

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 2012-13	District Budget Form Schedule 15 Proposed

Silva Meadows Lndscp & SWG 268

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	376	300	300	300
Charges for Current Services	0	7,600	7,600	7,600
Other Revenue	15,334	0	0	0
Total Revenue	**15,710**	**7,900**	**7,900**	**7,900**
Services & Supplies	2,497	9,330	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	**2,497**	**9,330**	**16,848**	**16,848**
Net Cost	**13,213**	**(1,430)**	**(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 2012-13	District Budget Form Schedule 15 Proposed

Sorrento Lt & Dr Zone 337

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Estimated	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	44	40	30	30
Charges for Current Services	597	455	455	455
Other Revenue	0	0	0	0
Total Revenue	**641**	**495**	**485**	**485**
Services & Supplies	82	395	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	**82**	**395**	**2,900**	**2,900**
Net Cost	**559**	**100**	**(2,415)**	**(2,415)**

POSITION SUMMARY REPORT

POSITION SUMMARY REPORT
BY FUNCTION AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

		Approved 2008/09	Approved 2009/10	Approved 2010/11	Approved 2011/12	Approved 2012/13
General Function						
10000	Board of Supervisors	13.45	14.45	14.45	11.50	11.50
10100	County Executive Office	14.00	12.00	11.00	9.00	9.00
11000	Auditor-Controller	26.48	22.48	23.48	22.48	22.48
11100	Revenue & Reimbursement	21.00	20.00	20.00	16.00	15.00
11200	Assessor	39.10	34.60	31.60	27.50	27.50
11300	Tax Collector	7.60	7.60	6.60	6.60	5.60
11400	Treasurer	6.00	5.00	5.00	5.00	6.00
11500	Adminstrative Services/Support Services	25.00	25.00	24.00	22.00	20.00
12500	County Counsel	13.00	13.00	13.00	13.00	13.00
13000	Human Resources	13.50	11.50	12.50	9.50	8.00
13100	Employee Development	1.00	0.00	0.00	0.00	0.00
14000	Registrar of Voters	6.30	5.30	5.30	6.30	6.00
14200	Elections	3.13	3.13	4.13	3.13	3.13
16000	DPW-Building Services Division	14.00	14.00	14.00	14.00	14.00
17100	District Projects	0.00	0.00	0.00	0.00	0.00
18100	Merced County Spring Fair	9.42	7.42	7.42	7.42	7.42
18200	Business Economic Development	10.00	9.00	9.00	8.00	8.00
19000	Risk Management	7.40	6.40	6.40	5.00	5.00
19200	Retirement	7.75	7.75	0.00	0.00	0.00
19900	DPW-Administration	18.61	15.61	11.61	13.61	12.61
	Total	***256.74***	***234.24***	***219.49***	***200.04***	***194.24***
Public Protection Function						
20100	Child Support Services Agency	115.00	100.00	99.00	87.00	87.00
20400	District Attorney	87.00	83.00	82.00	72.00	70.00
20600	Public Defender	26.50	23.50	22.50	19.75	21.00
21200	Indigent Defense	1.00	1.00	1.00	1.00	1.00
22000	Sheriff Court Security	25.00	25.00	0.00	0.00	0.00
22100	Sheriff	167.00	162.00	180.00	175.00	176.00
23000	Sheriff-Corrections	129.00	128.00	127.00	109.00	109.00
23100	Sheriff-Inmate Welfare	8.50	8.50	8.50	8.50	6.50
23300	Juvenile Hall	80.43	77.43	78.43	71.00	74.00
23400	Probation	89.01	83.01	82.01	77.01	81.01
25000	Fire	24.52	7.20	7.20	7.20	7.20
25100	Emergency Services	1.00	1.00	1.00	1.00	1.00
27000	Agricultural Commissioner	37.66	34.66	33.66	32.66	29.66
27100	Special Pest Control	0.75	0.00	0.00	0.00	0.00
27200	Sealer of Weights and Measures	6.00	5.00	5.00	5.50	5.00
27300	DPW-Building Division	13.00	11.00	8.00	7.00	9.50
27400	DPW - Professional Services Division	23.15	21.15	13.15	0.00	0.00
28000	Recorder	15.00	12.00	11.00	8.00	8.00
28100	Coroner	8.00	8.00	8.00	7.00	7.00
28500	Development Services	26.50	24.50	22.50	17.50	16.00
28700	Agricultural Commissioner - Animal Control	20.88	20.88	20.88	17.00	17.50
29400	County Clerk	2.50	1.50	1.50	1.50	1.70
	Total	***907.40***	***838.33***	***812.33***	***724.62***	***728.07***
Public Ways and Facilities Function						
30000	DPW-Road Division	61.01	59.01	57.01	65.01	66.01
	Total	***61.01***	***59.01***	***57.01***	***65.01***	***66.01***
Health & Sanitation Function						
40000	Health	152.38	110.38	112.38	112.38	113.38
40600	First 5 Merced County	11.00	7.50	7.50	7.50	7.50
41500	Mental Health	210.00	164.00	176.00	201.00	212.00
49500	Medical Assistance Program	18.00	11.00	10.00	10.00	10.00
	Total	***391.38***	***292.88***	***305.88***	***330.88***	***342.88***
Public Assistance Function						
50000	Human Services Agency	622.37	515.37	565.37	562.50	561.50
50500	IHSS Public Authority	4.00	2.00	2.00	2.00	2.00
55000	Department of Workforce Investment	73.00	54.00	37.85	35.85	35.85
59000	Area Agency on Aging	13.21	7.50	9.00	7.88	8.13
	Total	***712.58***	***578.87***	***614.22***	***608.23***	***607.48***
Education Function						
60000	Library	36.73	35.73	33.73	31.80	32.00
61000	Cooperative Extension	4.00	3.00	3.00	3.00	3.00
	Total	***40.73***	***38.73***	***36.73***	***34.80***	***35.00***
Recreation and Cultural Services						
70000	DPW-Recreation Division	4.18	4.18	4.18	2.00	2.00
70200	DPW-Parks Division	28.82	26.82	25.82	26.82	26.82
	Total	***33.00***	***31.00***	***30.00***	***28.82***	***28.82***

POSITION SUMMARY REPORT
BY FUNCTION AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

		Approved 2008/09	Approved 2009/10	Approved 2010/11	Approved 2011/12	Approved 2012/13
Internal Service Funds						
75500	Fleet	7.00	7.00	7.00	7.00	6.00
75600	Administrative Services	47.22	44.22	46.22	44.22	42.15
	Total	***54.22***	***51.22***	***53.22***	***51.22***	***48.15***
Enterprise Funds						
75100	Solid Waste	56.50	43.00	43.00	0.00	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	0.00	0.00	0.00
	Total	***77.00***	***63.50***	***57.00***	***14.00***	***14.00***
	GRAND TOTAL	***2,534.06***	***2,187.78***	***2,185.88***	***2,057.62***	***2,064.65***

BUDGET GLOSSARY

Acronyms

Acronym	Description
AAA	Area Agency on Aging
AB	Assembly Bill
ABC	Answers Benefiting Children
ADA	Americans with Disabilities Act
ADMIN	Administration
ADOMP	Additional Dwelling Dwelling Occupancy Monitoring Permit
AFLP	Adolescent Family Life Program
ALUC	Airport Land Use Commission
AO	Advanced Officer
AOC	Administrative Office of the Courts
APHSA-ISM	American Public Human Services Association-Information Systems Management
ARRA	American Reinvestment and Recovery Act
ATM	Asynchronous Transfer Mode
BAI	Board Agenda Item
Board or BOS	Board of Supervisors
Cal-FIRE	California Department of Forestry
C.L.E.O.	Communities Law Enforcement Officers
CAA	Community Action Agency
CAED	Commerce, Aviation and Economic Development
CAFR	Comprehensive Annual Financial Report
CAMS	Cost Accounting Management System
CCS	California Children's Service
CD	Compact Disc
CDBG	Community Development Block Grant
CDFA	California Department of Food and Agriculture
CEO	County Executive Office(r)
CEQA	California Environmental Quality Act
CFMG	California Forensic Medial Group
CHDP	Child Health and Disability Program
CHIP	California Healthcare for Indigents Program
CHW	Catholic Healthcare West
CIP	Capital Improvement Project
C-IV Project	4th Consortium for Four California Counties (Merced, Stanislaus, Riverside, San Bernadino)
CLEO	Chief Local Elected Officals
CNG	Compressed Natural Gas
COLA	Cost of Living Adjustment
COP	Certificate of Participation
COPS	Citizens' Options for Public Safety
Corp of Engineers	United States Army Corp of Engineers
CPR	Cardiopulmonary Resuscitation
CRASH	Counties Reaction Against Street Hoodlums
CSAC	California State Association of Counties
CSP	Community Specific Plan
CSS	Child Support Services
CSU	Crisis Stabilization Unit
CUBS	Columbia Ultimate Business System
CYA	California Youth Authority
DA	District Attorney
DCSS	Department of Child Support Services
DEA	Drug Enforcement Agency
DDPP	Dental Disease Prevention Program
DOC	Department of Corrections
DOD	United States Department of Defense
DOF	Department of Finance
DOJ	Department of Justice
DPR	California Department of Pesticide Regulation
DPW	Department of Public Works
DWI	Department of Workforce Investment
E&T	Employment and Training
EBT	Electronic Benefit Transfer
EDA	United States Department of Commerce - Economic Development Administration
EDWAA	Economic Dislocation and Worker's Adjustment Assistance Act
EEO	Equal Employment Opportunity
EH	Extra Help

Acronyms

Acronym	Description
EIR	Environmental Impact Report
ELIG	Eligibility
EMPG	Emergency Management Performance Grant
EMS	Emergency Medical Services
EMSA	Emergency Medical Services Appropriation
END	Exotic Newcastle Disease
EOC	Emergency Operation Center
EPSDT	Early Periodic Screening Diagnosis and Treatment
FFP	Federal Financial Participation (Federal Drug Medi-Cal)
FIRMS	Financial Information and Retrieval Management System
FLSA	Fair Labor Standards Act
FOCUS	Fast Open Contracts Utilization Services
FSR	Fleet Service Replacement
FTE	Full-time equivalent
FY	Fiscal Year (July 1 - June 30)
GASB	Governmental Accounting Standards Board
GIS	Geographic Information Systems
GPS	Global Positioning System
HCP	Habitat Conservation Plan
HIDTA	High Intensity Drug Trafficking Areas
HIPAA	Health Insurance Portability Program and Accountancy Act of 1996
HIV	Human Immunodeficiency Virus
HOME	Housing Investment Partnership Act
HRSA	Health Resources and Services Administration
HSA	Hospital Services Account
HSA	Human Services Agency
HVAC	Heating, Ventilating, and Air Conditioning
ICS	Incident Command System
IDEA	Individuals with Disabilities Education Act
IFB	Invitation for Bid
IHCP	Indigent Health Care Program
IHSS	In-home Supportive Service
IMD	Institutes for Mental Disease
ISF	Internal Service Fund
JAG	Justice Assistance Grant
JAMS	Jail Authorized Medical Services
JJCC	Juvenile Justice Correctional Complex
JPA	Joint Powers Authority
JPCF	Juvenile Probation Camp Funds
JTPA	Joint Training Partnership Act
KinGap	Relative placement in lieu of Foster Care
LAFCO	Local Agency Formation Commission
LPS	Lanterman Petris Short
MAC	Municipal Advisory Council
MAP	Medical Assistance Program
MARTS	Merced Area Regional Transit Service
MC	Merced County
MCAG	Merced County Association of Governments
MCERA	Merced County Employees Retirement Association
MCMC	Merced Community Medical Center (fomer County Hospital)
MCOE	Merced County Office of Education
MH	Mental Health
MHSA	Mental Health Services Act
MIOCR	Mentally Ill Offender Crime Reduction Act
MIS	Management Information System
MMP	Major Maintenance Plan
MOE	Maintenance of Effort
MOU	Memorandum of Understanding
MSAG	Master Street Address Guide
MSSP	Multipurpose Senior Services Program
MTU	Medical Therapy Unit
MVIL	Motor Vehicle In-Lieu
NCCP	Natural Community Conservation Plan
NFIP	National Flood Insurance Program

Acronyms

Acronym	Description
NMOC	Non-Methane Organic Compounds
O&M	Operation and Maintenace
OCJP	Office of Criminal Justice Planning
OES	Office of Emergency Services
OTP	Offender Treatment Program
PA	Public Administrator
PCSP	Personal Care Services Program
PERS	Public Employee Retirement System
PHI	Personal Health Information
POB	Pension Obligation Bonds
POST	Peace Officers Standards and Training
POV	Privately Owned Vehicle
PPD	Purified Protein Derivatives
Prop 36	Substance Abuse Crime Prevention Act
Prop 99	Tobacco Tax
PSA	Physician Services Account
PSAP	Public Safety Answering System
RAN	Remote Access Network
RFP	Request for Proposal
RIFA	Red Imported Fire Ant
SACPA	Substance Abuse and Crime Prevention Act
SAMHSA	Substance Abuse and Mental Health ServicesAdministration
SB	Senate Bill
SCAAP	State Criminal Alien Assistant Program
SCEAP	State of California Extended Access Program
SEP	State Special Education Pupil
SLESF	Supplemental Law Enforcement Services Fund
SOBER	Supervision of Offenders By Enforcement Response
SOC SV	Social Services
SSI	Supplemental Security Income
SSP	State Supplemental Payment
STAR	Sheriff Tactical & Reconnaissance Team
STC	Standard and Training for Corrections
SWAT	Special Weapons and Tactics
TANF	Temporary Assistance for Needy Families
TANF FC	Temporary Assistance for Needy Families- Foster Care
TANF FG-U	Temporary Assistance for Needy Families-Family Group - Unemployed Parent
TANS	Tax and Revenue Anticipation Notes
TB	Tuberculosis
TBS	Therapeutic Behavioral Services
TCM	Targeted Case Management
Title IV-E	Part of Social Security Act
U.D.E.L.	Uniform District Election Law
UA	Unallocated Account
UAAL	Unfunded Actuarial Accrued Liability
UC Merced	University of California, Merced
UHP	Universal Hiring Program
UPS	Uninterrupted Power Supply
USDA	United States Department of Agriculture
VS	Variable Shift
WAN	Wide Area Network
WIA	Federal Workforce Investment Act
WIB	Merced County Workfoce Investment Board

Terms

TERM	DEFINITION
Appropriations	An authorization granted by the legislative body to make expenditures and incur obligations for a specific purpose, usually limited in amount and as to time when it may be expended. (The authorization granted by the Board of Supervisors to make expenditures.)
Assessed Valuation	Valuation set upon real estate or other property by a government as a basis for levying taxes.
Available Financing	The components available to meet the financing requirement (appropriations/ expenditures). The components include the unreserved fund balance, revenues, other financing sources/transfers in, and decreases in reserve/designation,.
Budget	A financial plan consisting of an estimated income and expenditures for a given period and purpose, usually one year. Merced County budget is for one year, from July 1 to June 30.
Budget Unit	Accounting or organizational unit(s) deemed necessary or desirable for control of the financial operation, also known as a departmental number. A budget must be adopted by the Board of Supervisors for each of it budget units.
Capital Assets	Capital Assets are assets with an estimated cost of at least $2,500. Land, improvements to land, easements, buildings, vehicles, machinery, works of art, infrastructure and all tangible and intangible assets that are used in operations and have initial useful lives beyond any one reporting period (a year).
Capital Improvement Projects (CIP)	CIP's are projects with an estimated cost of at least $10,000. A budget unit itemizing the county's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.
Capital Projects Fund	One of five governmental fund types established to account for resources used for financial resources to be used for the acquisition or construction of major capital facilities other than those accounted for in propriety or trust funds.
Contingency Funds	A budgetary provision representing that portion of the appropriations set aside to meet unforeseen expenditures requirements.
Cost Allocation	A methodology for identifying and allocating overhead (indirect) costs incurred by central services departments to direct cost programs.
Debt Service Fund	Fund established to account for the accumulation of resources for payment of interest and principal on long term debt.
Encumbrance	A portion of the fund equity set aside for legally binding commitments to pay money in the future.
Enterprise Fund	Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The County's major enterprise funds consist of the Medical Facility Lease Operations fund and Solid Waste Enterprise Fund.
Extra Help Position	A non-regular, temporary position created to meet a peak workload or other unusual work situation; can include seasonal or recurrent intermittent employment
Fiduciary Fund Type	Funds held by a government unit in a fiduciary capacity, ordinarily as agent or trustee. The County uses the Pension Trust Fund to account for activities of the MCERA and the Agency Funds to account for assets held by the County as an agent for various local governments.
Final Budget	The County Budget for a fiscal year, adopted by the Board of Supervisors by resolution following the close of final budget hearings.
Fund	A fiscal and accounting entity with a self-balancing set of accounts segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. Governments use funds to segregate their financial resources and demonstrate legal compliance.
Fund Balance/Fund Equity	The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

Terms

TERM	DEFINITION
General Fund	One of five governmental fund types that serves as the general operating fund of Merced County. It is the major fund in most governmental units, and accounts for 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.
Internal Service Fund	This fund accounts for the financing of goods and services provided by one department or agency to another department for agency of the County or to other government, on a cost reimbursement basis. The County uses separate internal service funds to account for it's fleet service management and information systems operations. Also, the internal service fund is used to account for the County's self-insurance and other insurance activities.
Intrafund Transfer	A transfer of money between departments in the same fund.
Mandate	A service program that must be provided by the County as required by County ordinance, State or Federal law.
Net County Cost	The difference, for General Fund budgets, between budgeted appropriations and departmental revenue.
Operating Budget	The portion of a budget that deals with recurring expenditures such as salaries, services and supplies.
Proposed Budget	A Proposed Budget recommended by the County Executive Officer to the Board of Supervisors based on department requests.
Proprietary Fund Type	One of the major fund classifications of governmental accounting. Propriety funds are often referred to as income determination or commercial type funds that include the enterprise funds and internal service funds.
Special Revenue Fund	One of five governmental fund types used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

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