FINAL BUDGET

FISCAL YEAR
JULY 2010 - JUNE 2011

Published by

BOARD OF SUPERVISORS

Recommended by Larry T. Combs, County Executive Officer

Schedules compiled by Lisa Cardella - Presto, Auditor-Controller

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BOARD OF SUPERVISORS

District 1 Supervisor
John Pedrozo

District 2 Supervisor
Hubert "Hub" Walsh Jr.

District 3 Supervisor
Mike Nelson

District 4 Supervisor
Deidre F. Kelsey

District 5 Supervisor
Jerry O'Banion
Chairperson

VISION

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

MISSION

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

VALUES: Teamwork – Leadership – Integrity – Quality - Accountability

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BUDGET OVERVIEW

Merced County Budget Overview

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

In the Final FY 2009/10 budget, revenue reductions from reduced property taxes, decreased sales taxes related to economic troubles and the State's budget cuts have impacted the County's financial capabilities. In previous fiscal years actions such as holding positions vacant, adhering to a modified hiring freeze, and decreased expenditures have helped obtain a higher fund balance to assist in mitigating State Budget impacts. For Fiscal Year 2010/11departments were asked to identify programs not mandated or essential to operations and work with the CEO's office to identify those programs that could be eliminated or reduced to bring appropriations in line with the funds available to maintain countywide services. Services and programs adjusted in this fashion are noted in the departmental narratives.

Budget Summary

Fund Summary

The total FY 2010/11 Final Budget is $464.4 million, up $3 million from the FY 20010/11 Proposed Budget of $461.4 million. The $365.3 million, or 78.7%, of the $464.4 million is funded from dedicated revenue sources not available for discretionary purposes. The remaining $98.7 million, or 21.3%, requires funding from local discretionary revenue. The FY 2010/11 General Purpose Revenue (GPR) requirements of $99.0 million are down $4.2 million from $103.2 million in the FY 2010/11 Proposed Budget. With GPR Requirements at $99 million and Local Resources projected at $99 million, the FY 2010/11 Final Budget is balanced.

	FY 2010/11 Proposed		**FY 2010/11 Final**	
	Financing Requirements	GPR Requirements	Financing Requirements	GPR Requirements
General Fund	$361,523,891	$102,873,134	$365,366,547	$98,694,955
Road Fund	$27,619,077	$0	$25,568,887	$0
Fire Fund	$14,040,986	$0	$14,572,080	$0
Enterprise Funds	$15,116,151	$0	$15,794,409	$0
Other Funds	$43,060,982	$350,000	$43,105,083	$350,000
Total Requirements	***$461,361,087***	***$103,223,134***	***$464,407,006***	***$99,044,955***
Local Resources				$99,044,955
Budget Shortfall				***$0***

Local Resources

FY 2010/11 Total Local Resources are projected at $99 million with General Purpose Revenue at $63.1 million and Estimated General Fund Balance Available, after adjustments to encumbrances, at $35.9 million. The FY 2010/11 GPR estimate of $63.1 has increased by $145,006 from the Proposed FY 2010/11 estimate. The following table provides a comparison of the Estimated Local Resources:

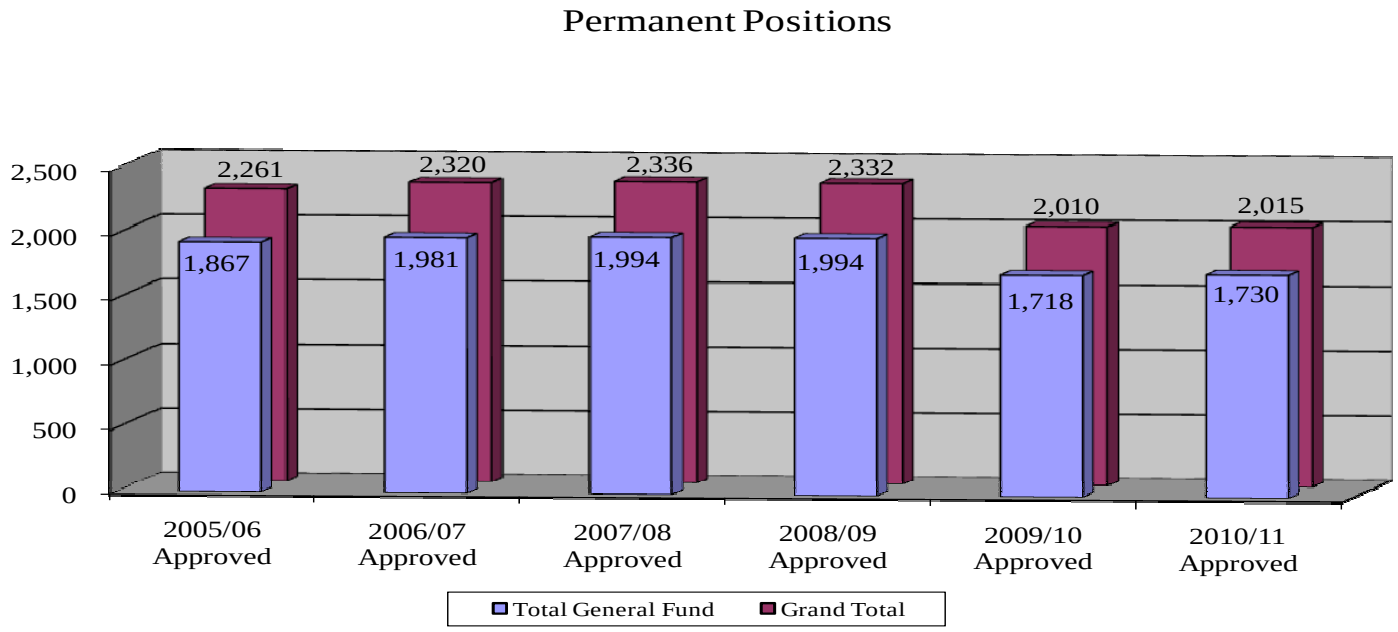
Estimated Local Resources

	FY 2010/11 Proposed	FY 2010/11 Final	$ Change	% Change
Property Tax	$26,255,184	$27,600,190	$1,345,006	5.1%
Property Tax Swap for MVIL	$22,460,680	$22,460,680	$0	0%
Property Tax Swap for Sales Tax	$1,226,000	$1,226,000	$0	0%
Sales Tax	$4,400,000	$4,400,000	$0	0%
Fines, Forfeitures. Penalties, License, & Permits	$1,807,500	$1,807,500	$0	0%
Interest	$3,000,000	$1,200,000	($1,800,000)	(60.0%)
Motor Vehicle In-Lieu (MVIL)	$0	$0	$0	0%
Realignment – Stabilization	$760,000	$760,000	$0	0%
State Home Owners Property Tax Relief (HOPTR)	$360,000	$360,000	$0	0%
Williamson Act - Open Space Subvention	$0	$0	$0	0%
State & Federal	$85,000	$85,000	$0	0%
Other Charges	$1,550,600	$2,150,600	$600,000	27.90%
Other Taxes	$1,073,758	$1,073,758	$0	0%
General Purpose Revenue	***$62,978,722***	***$63,123,728***	***$145,006***	***0.2%***
Estimated General Fund Balance Available	$40,244,412	$35,921,227	($4,323,185)	(12.0%)
Total Local Resources Available	***$103,223,134***	***$99,044,955***	***($4,178,179)***	***(4.1%)***

The FY 2010/11 Local Resources table reflects an increase in Property Tax revenue estimate. Interest has decreased from proposed due to current estimates based on a lower cash balance in the Treasury. After adjustments the FY 2010/11 General Fund Balance available for financing operations is $35.9 million.

Merced County Staffing Assumptions

The County staffing levels are continuously reviewed to identify over/understaffing so that appropriate changes can be made either during the annual budget or mid-year review. The tables below reflect the changes in the permanent positions for Merced County.



The Permanent positions for FY 2010/11 consist of 2,015 positions. This is an increase of five positions (5) positions overall, an increase of twelve (12) general fund positions compared to FY 2009/10. The table presented below by service delivery represents approved positions for FY 2009/10 and recommended for FY 2010/11 respectively.

	Approved FY 2009/10	Recommended FY 2010/11
General Fund:		
Health and Human Services *	817	868
Justice System	102	82
Public Safety	414	429
Municipal Countywide	177	157
Administrative Support	208	194
Total General Fund	***1718***	***1,730***
Other Funds:		
Other Funds	187	184
Enterprise Fund	55	49
ISF Fund	50	52
All Funds Total	***2,010***	***2,015***

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

The changes from Fiscal Year 2009/10 to Fiscal Year 2010/11 are primarily to increases in Federal, State, and various grant revenue.

Merced County Table of Personnel Adjustments

	Approved FY 2009/10 Positions	Prior/Other Period Added	Mid-year Added (Deleted)	Recommended Added (Deleted)	Proposed FY 2010/11 Positions	Final Adjustments	Approved FY 2010/11 Positions
General Fund							
Health & Human Services							
Health	108	4		-2	110		110
Mental Health	144	7	3		154	2	156
Human Services Agency	509	36	14		559		559
Department of Workforce Investment	50	6		-4	52	-15	37
IHSS Public Authority	2				2		2
Health & Human Services budget units with no change	4				4		4
Subtotal	817	53	17	-6	881	-13	868
Justice System							
Probation	82			-2	80	1	81
Sheriff – Court Security	19	-19			0		0
Justice System budget units with no change	1				1		1
Subtotal	102	-19	0	-2	81	1	82
Public Safety							
District Attorney	81		1	-7	75	4	79
Public Defender	22			-1	21		21
Sheriff Operations	126	19	2	-1	146	-2	144
Sheriff Corrections	113			-1	112		112
Juvenile Hall	72				72	1	73
Subtotal	414	19	3	-10	426	3	429
Municipal Countywide							
Ag Commissioner	29			-1	28		28
Cooperative Extension	3				3		3
Commerce, Aviation, & Economic Development	9	1			10	-1	9
Development Services	22			-3	19	-1	18
Ag Commissioner - Animal Control	19				19		19
Library	26			-2	24		24
Recorder	11		-1		10		10
DPW-Building Division	10		-3		7		7
DPW-Professional Services Division	20		-8		12		12
DPW-Parks	15				15	-1	14
Municipal Countywide budget units with no change	13				13		13
Subtotal	177	1	-12	-6	160	-3	157
Administrative Support							
Board of Supervisors	13				13		13
County Executive Office	12			-1	11		11
Auditor-Controller	22		1		23		23
Administrative Services - Supportive Services	25			-1	24		24
Assessor	34			-3	31		31
Treasurer	5			1	6	-1	5
Human Resources	11		1		12		12
Tax Collector	6				6	-1	5
Registrar of Voters	5				5		5
Risk Management	6				6		6
DPW-Administration	15	-1	-2		12	-1	11
Elections	0				0	1	1
Administrative Support budget units with no change	47				47		47
Subtotal	201	-1	0	-4	196	-2	194
General Fund Total	***1,711***	***53***	***8***	***-28***	***1,744***	***-14***	***1,730***
Other Funds							
Spring Fair	3				3		3
Child Support	98	-1			97		97
DPW-Road Division	58		-2		56		56
First 5 Merced County	7				7		7
Medical Assistance Program	10				10		10
Other Funds budget units with no change	11				11		11
Other Funds Total	***187***	***-1***	***-2***	***0***	***184***	0	***184***

Merced County Table of Personnel Adjustments (Continued)

	Approved FY 2009/10 Positions	Prior/Other Period Added	Mid-year Added (Deleted)	Recommended Added (Deleted)	Proposed FY 2010/11 Positions	Final Adjustments	Approved FY 2010/11 Positions
Enterprise Fund							
Solid Waste	36				36		36
Castle Airport Development Center	13				13		13
Countywide Transit	6		-6		0		0
Enterprise Fund Total	***55***	***0***	***-6***	***0***	***49***	0	***49***
Internal Service Fund Total							
Administrative Services	43			1	44	1	45
Internal Service Funds budget units with no change	7				7		7
Internal Service Fund Total	***50***	***0***	***0***	***1***	***51***	1	***52***
Grand Total	**2,003**	**52**	**0**	**-27**	**2,028**	**-13**	**2,015**

Additional Staffing Information

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

Revenue/Grant Supported Positions

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

General Fund

Positions from prior year that have continuing support:

- 100% Sheriff Trust Fund supported:
  - Sheriff Operations:
    - One (1) Sheriff Community Service Technician I/II (Position 38), One (1) Dispatcher (Position 127). At this time it is undetermined if these position will continue to be funded via trust. These positions will be further reviewed. ***For FY 2010/11 and FY 2011/12 the department will offset equivalent costs using Rural Small Counties Trust funds. The listed positions will no longer be support by the Sheriff Trust Fund.***
  - Sheriff Corrections:
    - One (1) Deputy Coroner I/II (Position 7) – 3 Year Limited Term. ***For FY 2010/11 and FY 2011/12 the department will offset equivalent costs using In-custody Drug Treatment Program (ICDTP) funds. The listed position will no longer be support by the Sheriff Trust Fund.***
- 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. ***At FY 2010/11 Final Budget five (5) officers were no longer supported by the various school resource contracts. Delhi continue to contract for this program.***
- 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). ***At FY 2010/11 Final Budget it is noted that position #128 was no longer supported by the listed funding source.***
- 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
- 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).

Revenue/Grant Supported Positions Continued

- One (1) Deputy Probation Officer I/II/III (Position 106) is ***50%*** funded by the Substance Abuse Offender Treatment Program
- One Deputy Probation Officer (Position ***101***) 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.

RECOMMENDED POSITIONS
FISCAL YEAR 2010-2011

Budget Unit	Department	Classification Title	# of Positions Recommended	Salary & Benefits Requested	Salary & Benefits Recommended	Subvented Rate	County Cost Recommended
Health and Human Services							
40002	Public Health	Health Education Specialist	1	78,952	78,952	52%	37,739
40013	Public Health	Staff Services Analyst I/II	1	84,221	84,221	100%	0
41506	Mental Health	Staff Services Manager	1	85,787	85,787	100%	0
41506	Mental Health	Staff Psychatrist	1	198,125	198,125	100%	0
	Health and Human Services Total		4	447,085	447,085		37,739
Public Safety							
22100	Sheriff - Operations	Administrative Supervisor	1	59,192	59,192	0%	59,192
22102	Sheriff - Operations	Identification Technician I/II	1	65,924	65,924	100%	0
23000	Sheriff - Corrections	Correctional Facility Admission Clerk	2	93,332	93,332	0%	93,332
	Local Public Safety Total		4	218,448	218,448		152,524
Justice System							
23400	Probation	Chief Probation Officer Designee	1	20,232	20,232	0.0%	20,232
	Justice System Total		1	20,232	20,232		20,232
Administrative Support							
11400	Treasury	Support Services Analyst I/II	1	60,365	60,365	100%	0
	Administrative Services Total		1	60,365	60,365		0
	GENERAL FUND TOTAL		**10**	**746,130**	**746,130**		**210,495**
Other Funds							
40602	First 5	First 5 Program Manager	1	98,692	98,692	100%	0
	Other Fund Total		1	98,692	98,692		
	OTHER FUNDS TOTAL		**1**	**98,692**	**98,692**		**0**

TOTAL RECOMMENDED POSITIONS				
GENERAL FUND TOTAL	**10**	**746,130**	**746,130**	**210,495**
ALL FUNDS TOTAL	**11**	**844,822**	**844,822**	**210,495**

POSITIONS TO BE DELETED
FISCAL YEAR 2010-2011

Budget Unit	Department	Classification Title	Position Number	# of Positions Recommended	Salary & Benefits Recommended	Salary & Benefits Recommended	Subvented Rate	County Cost Recommended
Health and Human Services								
40013	Public Health	Managed Care project Coordinator	236	1	111,083	111,083	0%	111,083
40016	Public Health	Secretary II	15	1	81,222	81,222	0%	81,222
40016	Public Health	EnvironmentalHealth Specialist I/II/III	105	1	106,754	106,754	0%	106,754
40034	Public Health	Public Health Nurse II	10	1	114,667	114,667	0%	114,667
55000	Workforce Investment	Assessment Technician	69	1	50,494	50,494	100%	0
55000	Workforce Investment	Assessment Technician	98	1	51,169	51,169	100%	0
55000	Workforce Investment	Supervising E&T Specialist	114	1	92,115	92,115	100%	0
55000	Workforce Investment	Supervising E&T Specialist	123	1	77,650	77,650	100%	0
55000	Workforce Investment	E&T Specialist I/II	36	1	81,902	81,902	100%	0
55000	Workforce Investment	E&T Specialist I/II	43	1	81,902	81,902	100%	0
55000	Workforce Investment	E&T Specialist I/II	52	1	81,902	81,902	100%	0
55000	Workforce Investment	E&T Specialist I/II	118	1	67,469	67,469	100%	0
55000	Workforce Investment	E&T Specialist I/II	119	1	65,511	65,511	100%	0
55000	Workforce Investment	E&T Specialist I/II	122	1	63,649	63,649	100%	0
55000	Workforce Investment	E&T Specialist I/II	141	1	65,733	65,733	100%	0
55000	Workforce Investment	E&T Specialist I/II	144	1	49,966	49,966	100%	0
55000	Workforce Investment	E&T Specialist I/II	145	1	51,487	51,487	100%	0
55000	Workforce Investment	E&T Specialist I/II	146	1	49,886	49,886	100%	0
55000	Workforce Investment	E&T Specialist I/II	147	1	49,754	49,754	100%	0
55000	Workforce Investment	MIS Technician	22	1	57,442	57,442	100%	0
55000	Workforce Investment	Office Assistant I/II	148	1	40,307	40,307	100%	0
55000	Workforce Investment	Secretary II	116	1	73,507	73,507	100%	0
55000	Workforce Investment	Staff Service Analyst I/II	143	1	107,952	107,952	100%	0
	Health and Human Services Total			23	1,673,523	1,673,523		413,726
Public Safety								
20400	District Attorney	Deputy District Attorney IV	1	1	201,752	201,752	0.0%	201,752
20400	District Attorney	Paralegal	107	1	100,583	100,583	0.0%	100,583
20403	District Attorney	District Attorney Program Specialist	32	1	70,325	70,325	0.0%	70,325
20600	Public Defender	Deputy Public Defender IV	5	1	105,152	105,152	0.0%	105,152
22100	Sheriff	Commander - Operations	7	1	169,327	169,327	0.0%	169,327
22100	Sheriff	Sheriff Community Service Technician	124	1	80,356	80,356	0.0%	80,356
22101	Sheriff	Deputy Sheriff/Coroner	16	1	105,305	105,305	0.0%	105,305
22102	Sheriff	Deputy Sheriff/Coroner	129	1	105,305	105,305	0.0%	105,305
22103	Sheriff	Sheriff Senior Sergeant	8	1	124,816	124,816	0.0%	124,816
23000	Sheriff - Corrections	Commander - Corrections	74	1	168,005	168,005	0.0%	168,005
23000	Sheriff - Corrections	Security Systems Operator	95	1	75,468	75,468	0.0%	75,468
23000	Sheriff - Corrections	Security Systems Operator	99	1	75,468	75,468	0.0%	75,468
	Public Safety Total			12	1,381,862	1,381,862		1,381,862
Justice System								
23400	Probation	Deputy Probation Officer	36	1	120,459	120,459	0.0%	120,459
23404	Probation	Supervising Deputy Probation Officer	109	1	100,223	100,223	0.0%	100,223
	Justice System Total			2	220,682	220,682		220,682
Municipal Countywide								
28500	Planning	Planner III	32	1	100,090	100,090	0%	100,090
28500	Planning	Code Compliance Technician	33	1	53,105	53,105	0%	53,105
28500	Planning	Office Assistant I/II	7	1	44,988	44,988	0%	44,988
60000	Library	Library Assistant I/II	8	1	69,940	69,940	0%	69,940
60000	Library	Library Assistant I/II	31	1	67,150	67,150	0%	67,150
				5	335,273	335,273		335,273
Administrative Support								
10100	County Executive Office	Director of Governmental Affairs	21	1	169,937	169,937	0%	169,937
11200	Assessor	Assessment Clerk II	31	1	66,094	66,094	0%	66,094
11200	Assessor	Assistant Title Technician	35	1	75,752	75,752	0%	75,752
11200	Assessor	Appraisor I/II	7	1	61,003	61,003	0%	61,003
11300	Tax Collector	Tax Collector Clerk I/II	3	1	53,785	53,785	0%	53,785
11505	Administrative Services	Janitor	32	1	54,505	54,505	0%	54,505
12500	County Counsel	Deputy County Counsel	8	1	0	0	0%	0
19901	DPW - Administration	Special Projects Director	25	1	211,608	211,608	0%	211,608
				8	692,684	692,684		692,684

POSITIONS TO BE DELETED
FISCAL YEAR 2010-2011

Budget Unit	Department	Classification Title	Position Number	# of Positions Recommended	Salary & Benefits Recommended	Salary & Benefits Recommended	Subvented Rate	County Cost Recommended
	GENERAL FUND TOTAL			**50**	**4,304,025**	**4,304,024**		**3,044,227**
Other Funds								
40602	First 5	First 5 Program Specialist	**11**	1	110,757	110,757	100%	0
	Other Fund Total			1	110,757	110,757		**0**
	OTHER FUNDS TOTAL			**1**	**110,757**	**110,757**		**0**
	TOTAL POSITIONS TO BE DELETED							
	GENERAL FUND TOTAL			**50**	**4,304,025**	**4,304,024**		**3,044,227**
	ALL FUNDS TOTAL			**51**	**4,414,782**	**4,414,781**		**3,044,227**

GRAND TOTAL POSITIONS
FISCAL YEAR 2010-2011

		# OF POSITIONS RECOMMENDED	SALARY & BENEFITS RECOMMENDED	SALARY & BENEFITS RECOMMENDED	COUNTY COST RECOMMENDED
GENERAL FUND					
	ADDED	**10**	**746,130**	**746,130**	**210,495**
	DELETED	**(50)**	**(4,304,025)**	**(4,304,024)**	**(3,044,227)**
	TOTAL	**(40)**	**(3,557,895)**	**(3,557,895)**	**(2,833,733)**
ALL FUNDS					
	ADDED	**11**	**844,822**	**844,822**	**210,495**
	DELETED	**(51)**	**(4,414,782)**	**(4,414,781)**	**(3,044,227)**
	TOTAL	**(40)**	**(3,569,960)**	**(3,569,960)**	**(2,833,733)**

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

		Approved 2005/06	Approved 2006/07	Approved 2007/08	Approved 2008/09	Approved 2009/10	Approved 2010/11
General Fund							
10000	Board of Supervisors	9	9	10	12	13	13
10100	County Executive Office	13	14	14	14	12	11
11000	Auditor-Controller	23	23	25	26	22	23
11100	Revenue & Reimbursement	19	20	20	20	19	19
11200	Assessor	39	39	39	39	34	31
11300	Tax Collector	5	5	6	6	6	5
11400	Treasurer	6	6	6	6	5	5
11500	Administrative Services - Support Services	24	24	25	25	25	24
12500	County Counsel	11	12	13	13	13	13
13000	Human Resources	14	14	13	13	11	12
13100	Employee Development	2	2	2	1	0	0
14000	Registrar of Voters	5	5	5	6	5	5
14200	Elections	0	0	0	0	0	1
16000	DPW-Building Services Division	14	14	14	14	14	14
17100	District Projects	0	1	2	0	0	0
18200	Commerce Aviation & Economic Development	9	9	9	10	9	9
19000	Risk Management	7	7	7	7	6	6
19200	Retirement	5	7	7	7	7	0
19900	DPW-Administration	17	17	18	18	15	11
20400	District Attorney	73	74	83	84	81	79
20600	Public Defender	18	21	25	24	22	21
21200	Indigent Defense	1	1	1	1	1	1
22000	Sheriff - Court Security	12	12	19	19	19	0
22100	Sheriff*	119	122	131	131	126	144
23000	Sheriff-Corrections	107	110	115	114	113	112
23300	Juvenile Hall	74	74	75	75	72	73
23400	Probation	78	83	94	88	82	81
27000	Agricultural Commissioner	30	30	31	32	29	28
27200	Sealer of Weights and Measures	7	7	6	6	5	5
27300	DPW-Building Division	14	14	14	12	10	7
27400	DPW - Professional Services Division	22	22	22	22	20	12
28000	Recorder	13	14	14	14	11	10
28100	Coroner	5	5	6	6	6	6
28500	Development Services	22	23	25	24	22	18
28700	Agricultural Commissioner - Animal Control	16	16	18	19	19	19
29400	County Clerk	2	2	2	2	1	1
40000	Health	147	149	149	150	108	110
41500	Mental Health	236	241	185	192	144	156
50000	Human Services Agency	595	606	616	616	509	559
50500	IHSS Public Authority	4	4	4	4	2	2
55000	Department of Workforce Investment	72	72	70	69	50	37
59000	Area Agency on Aging	4	4	4	4	4	4
60000	Library	22	25	26	26	26	24
61000	Cooperative Extension	5	5	5	4	3	3
70000	DPW-Recreation Division	2	2	2	2	2	2
70200	DPW-Parks Division	13	15	17	17	15	14
	Total General Fund	***1,935***	***1,981***	***1,994***	***1,994***	***1,718***	***1,730***

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

		Approved 2005/06	Approved 2006/07	Approved 2007/08	Approved 2008/09	Approved 2009/10	Approved 2010/11
Other Funds							
18100	Merced County Spring Fair	4	5	5	5	3	3
20100	Child Support Services Agency	115	116	113	112	98	97
23100	Sheriff-Inmate Welfare	3	4	4	4	4	4
25000	Fire	5	5	6	6	6	6
25100	Emergency Services	1	1	1	1	1	1
30000	DPW-Road Division	54	56	60	60	58	56
40600	First 5 Merced County	11	12	11	11	7	7
49500	Medical Assistance Program	16	21	21	17	10	10
		209	***220***	***221***	***216***	***187***	***184***
Internal Service Funds							
75500	Fleet Management Services	7	7	7	7	7	7
75600	Administrative Services	46	46	46	46	43	45
75700	Communications	0	0	0	0	0	0
	Total	***53***	***53***	***53***	***53***	***50***	***52***
Enterprise Funds							
75100	Solid Waste	49	49	49	50	36	36
75200	Castle Airport Development Center	10	12	13	13	13	13
75300	Countywide Transit	5	5	6	6	6	0
	Total	***64***	***66***	***68***	***69***	***55***	***49***
		326	339	342	338	292	285
	Grand Total	***2,261***	***2,320***	***2,336***	***2,332***	***2,010***	***2,015***

* One position reported in FY 08/09 Approved was not approved by resolution until November 28, 2008.

BUDGET BY DELIVERY SERVICES

FY 2010/11 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 10/11 PROPOSED APPROP.	FY 10/11 PROPOSED DEPT REVENUE	FY 10/11 PROPOSED CW & FUND BAL FINANCING	FY 10/11 APPROVED APPROP.	FY 10/11 APPROVED DEPT REVENUE	FY 10/11 APPROVED CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES							
	HEALTH & WELFARE TRUST FUND						
40000	HEALTH	$15,846,432	$13,758,221	($2,088,211)	$15,493,125	$13,898,862	($1,594,263)
41500	MENTAL HEALTH	$30,380,641	$30,837,482	$456,841	$30,593,188	$31,050,029	$456,841
50000	HUMAN SERVICES AGENCY	$76,724,121	$75,676,083	($1,048,038)	$76,526,577	$75,491,205	($1,035,372)
50500	IHSS PUBLIC AUTHORITY	$1,529,722	$1,309,352	($220,370)	$1,523,272	$1,303,831	($219,441)
51000	ASSISTANCE TO THE NEEDY	$71,870,940	$67,862,031	($4,008,909)	$72,426,785	$68,367,875	($4,058,910)
	GROUP TOTAL	**$196,351,856**	**$189,443,169**	**($6,908,687)**	**$196,562,947**	**$190,111,802**	**($6,451,145)**
	OTHER HEALTH/HUMAN SERVICES						
53000	AID TO INDIGENTS	$277,131	$110,000	($167,131)	$277,131	$160,000	($117,131)
55000	DEPARTMENT OF WORKFORCE INVESTMENT	$6,743,507	$6,743,507	$0	$5,604,784	$5,604,784	$0
59000	AREA AGENCY ON AGING	$1,744,483	$1,248,889	($495,594)	$1,808,914	$1,315,507	($493,407)
	SB 855 REVENUE TRANSFER						
	GROUP TOTAL	**$8,765,121**	**$8,102,396**	**($662,725)**	**$7,690,829**	**$7,080,291**	**($610,538)**
	HEALTH & HUMAN SERVICES TOTAL	**$205,116,977**	**$197,545,565**	**($7,571,412)**	**$204,253,776**	**$197,192,093**	**($7,061,683)**
JUSTICE SYSTEM							
	TRIAL COURT FUNDING						
20000	COUNTY COURT OPERATIONS	$2,000,000	$3,171,078	$1,171,078	$2,000,000	$3,171,078	$1,171,078
	GROUP TOTAL	**$2,000,000**	**$3,171,078**	**$1,171,078**	**$2,000,000**	**$3,171,078**	**$1,171,078**
	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	$2,084,031	$6,400	($2,077,631)	$2,084,031	$6,400	($2,077,631)
22000	SHERIFF- COURT SECURITY	$0	$0	$0	$0	$0	$0
23400	PROBATION	$10,641,318	$5,204,791	($5,436,527)	$10,591,100	$5,204,791	($5,386,309)
	GROUP TOTAL	**$12,750,349**	**$5,211,191**	**($7,539,158)**	**$12,700,131**	**$5,211,191**	**($7,488,940)**
	JUSTICE SYSTEM TOTAL	**$14,750,349**	**$8,382,269**	**($6,368,080)**	**$14,700,131**	**$8,382,269**	**($6,317,862)**

FY 2010/11 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 10/11 PROPOSED APPROP.	FY 10/11 PROPOSED DEPT REVENUE	FY 10/11 PROPOSED CW & FUND BAL FINANCING	FY 10/11 APPROVED APPROP.	FY 10/11 APPROVED DEPT REVENUE	FY 10/11 APPROVED CW & FUND BAL FINANCING
LOCAL PUBLIC SAFETY FUND							
	CORRECTIONS & DETENTION						
23000	SHERIFF CORRECTIONS	$21,641,557	$6,331,108	($15,310,449)	$21,397,586	$6,474,437	($14,923,149)
23300	JUVENILE HALL	$10,250,221	$2,925,490	($7,324,731)	$10,148,912	$2,948,184	($7,200,728)
23700	STATE INSTITUTIONS	$150,000	$0	($150,000)	$150,000	$0	($150,000)
	GROUP TOTAL	**$32,041,778**	**$9,256,598**	**($22,785,180)**	**$31,696,498**	**$9,422,621**	**($22,273,877)**
	OTHER PUBLIC SAFETY PROGRAMS						
20400	DISTRICT ATTORNEY	$12,240,186	$3,576,395	($8,663,791)	$12,489,978	$3,929,004	($8,560,974)
20600	PUBLIC DEFENDER	$4,145,521	$639,275	($3,506,246)	$4,117,036	$659,257	($3,457,779)
22100	SHERIFF	$22,956,338	$8,612,850	($14,343,488)	$24,542,555	$10,767,970	($13,774,585)
	GROUP TOTAL	**$39,342,045**	**$12,828,520**	**($26,513,525)**	**$41,149,569**	**$15,356,231**	**($25,793,338)**
	PUBLIC SAFETY TOTAL	**$71,383,823**	**$22,085,118**	**($49,298,705)**	**$72,846,067**	**$24,778,852**	**($48,067,215)**
MUNICIPAL/COUNTYWIDE SERVICES							
	UNINCORPORATED AREA						
17100	DISTRICT PROJECTS	$200,000	$0	($200,000)	$200,000	$0	($200,000)
19700	OPERATING TRANSFERS	$350,000	$423,600	$73,600	$350,000	$425,267	$75,267
26000	DPW-CREEK PROJECTS DIVISION	$676,401	$0	($676,401)	$676,401	$0	($676,401)
27000	AGRICULTURAL COMMISSIONER	$3,327,749	$2,099,300	($1,228,449)	$3,320,749	$2,099,300	($1,221,449)
27100	SPECIAL PEST CONTROL	$150,000	$150,000	$0	$150,000	$150,000	$0
27300	DPW-BUILDING DIVISION	$1,043,045	$1,051,377	$8,332	$1,037,645	$1,037,645	$0
28500	PLANNING AND COMMUNITY DEVELOPMENT	$2,745,978	$1,299,320	($1,446,658)	$2,562,881	$868,297	($1,694,584)
28700	AGRICULTURAL COMM-ANIMAL CONTROL	$2,000,098	$485,000	($1,515,098)	$1,899,274	$485,000	($1,414,274)
29000	AIRPORT LAND USE COMMISSION	$52,175	$0	($52,175)	$232,175	$230,000	($2,175)
70000	DPW-RECREATION DIVISION	$276,796	$17,000	($259,796)	$265,296	$7,000	($258,296)
70100	DPW-SPECIAL RECREATION DIVISION	$60,000	$0	($60,000)	$60,000	$0	($60,000)
70200	DPW-PARKS DIVISION	$1,948,078	$821,177	($1,126,901)	$2,377,078	$1,249,677	($1,127,401)
	UNINCORPORATED AREA TOTAL	**$12,830,320**	**$6,346,774**	**($6,483,546)**	**$13,131,499**	**$6,552,186**	**($6,579,313)**
	COUNTYWIDE						
18200	COMMERCE AVIATION & ECONOMIC DEVELOPMENT	$1,544,731	$693,404	($851,327)	$1,352,342	$718,404	($633,938)
27200	SEALER OF WEIGHTS & MEASURES	$592,462	$227,700	($364,762)	$583,962	$227,700	($356,262)
27400	DPW-PROFESSIONAL SERVICES DIVISION	$1,832,456	$1,832,456	$0	$1,816,906	$1,816,906	$0
28000	RECORDER	$1,207,871	$1,081,200	($126,671)	$1,182,871	$1,081,200	($101,671)
28100	CORONER	$1,096,461	$126,000	($970,461)	$1,096,461	$126,000	($970,461)
28600	LOCAL AGENCY FORMATION COMMISSION	$107,934	$0	($107,934)	$77,934	$0	($77,934)
28800	PREDATORY ANIMAL CONTROL	$56,646	$14,750	($41,896)	$56,646	$14,750	($41,896)
28900	MERCED COUNTY ASSOCIATION OF GOVERNMENTS	$87,126	$0	($87,126)	$87,126	$0	($87,126)
60000	LIBRARY	$2,545,509	$1,070,740	($1,474,769)	$2,561,765	$1,070,740	($1,491,025)
61000	COOPERATIVE EXTENSION	$327,622	$0	($327,622)	$327,622	$0	($327,622)
	COUNTYWIDE TOTAL	**$9,398,818**	**$5,046,250**	**($4,352,568)**	**$9,143,635**	**$5,055,700**	**($4,087,935)**
	MUNICIPAL/COUNTYWIDE TOTAL	**$22,229,138**	**$11,393,024**	**($10,836,114)**	**$22,275,134**	**$11,607,886**	**($10,667,248)**

FY 2010/11 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 10/11 PROPOSED APPROP.	FY 10/11 PROPOSED DEPT REVENUE	FY 10/11 PROPOSED CW & FUND BAL FINANCING	FY 10/11 APPROVED APPROP.	FY 10/11 APPROVED DEPT REVENUE	FY 10/11 APPROVED CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE							
	PROPERTY TAX SYSTEM						
11200	ASSESSOR	$3,905,387	$762,400	($3,142,987)	$3,905,387	$762,400	($3,142,987)
11300	TAX COLLECTOR	$820,846	$580,814	($240,032)	$785,846	$580,814	($205,032)
	PROP TAX ADMIN FEES						
	PROPERTY TAX TOTAL	**$4,726,233**	**$1,343,214**	**($3,383,019)**	**$4,691,233**	**$1,343,214**	**($3,348,019)**
	ADMINISTRATIVE SUPPORT						
10000	BOARD OF SUPERVISORS	$1,742,324	$177	($1,742,147)	$1,629,858	$177	($1,629,681)
10100	COUNTY EXECUTIVE OFFICE	$2,438,502	$0	($2,438,502)	$2,284,295	$0	($2,284,295)
10200	SPECIAL AUDITING	$152,500	$28,190	($124,310)	$137,500	$28,190	($109,310)
10400	BOARD OF EQUALIZATION	$13,700	$0	($13,700)	$13,700	$0	($13,700)
11000	AUDITOR-CONTROLLER	$3,595,384	$184,000	($3,411,384)	$3,595,384	$184,000	($3,411,384)
11100	REVENUE AND REIMBURSEMENT	$2,294,915	$2,598,502	$303,587	$2,222,915	$2,598,502	$375,587
11400	TREASURER	$1,073,690	$744,400	($329,290)	$1,022,690	$693,400	($329,290)
11500	ADMINISTRATIVE SERVICES-SUPPORT SERVICES	$2,008,904	$825,686	($1,183,218)	$2,008,904	$825,686	($1,183,218)
12500	COUNTY COUNSEL	$2,339,706	$490,048	($1,849,658)	$2,307,206	$490,048	($1,817,158)
13000	HUMAN RESOURCES	$1,733,513	$23,710	($1,709,803)	$1,713,341	$23,710	($1,689,631)
13100	EMPLOYEE DEVELOPMENT	$290,701	$0	($290,701)	$129,680	$0	($129,680)
14000	REGISTRAR OF VOTERS	$730,633	$256,628	($474,005)	$889,083	$416,628	($472,455)
14200	ELECTIONS	$772,726	$115,000	($657,726)	$765,226	$115,000	($650,226)
16000	DPW - BUILDING SERVICES DIVISION	$2,447,926	$478,918	($1,969,008)	$2,432,226	$478,918	($1,953,308)
16200	TAXES BENEFITS AND ASSESSMENTS	$125,000	$0	($125,000)	$125,000	$0	($125,000)
17000	CAPITAL IMPROVEMENT PROGRAM	$7,035,000	$4,500,000	($2,535,000)	$15,827,659	$14,853,959	($973,700)
18000	ADVERTISING	$75,000	$0	($75,000)	$75,000	$0	($75,000)
19000	RISK MANAGEMENT	$1,363,787	$740,565	($623,222)	$1,292,122	$740,565	($551,557)
19200	RETIREMENT ASSOCIATION	$5,111,664	$5,111,664	$0	$0	$0	$0
19900	DPW-PUBLIC WORKS ADMINISTRATION	$1,270,924	$1,270,924	$0	$1,464,545	$1,385,340	($79,205)
29400	COUNTY CLERK	$190,872	$183,155	($7,717)	$163,872	$183,155	$19,283
71000	INTEREST ON TRANS AND OTHER NOTES	$110,000	$0	($110,000)	$100,000	$0	($100,000)
72000	CONTINGENCIES - GENERAL FUND	$6,400,000	$0	($6,400,000)	$6,400,000	$0	($6,400,000)
	ADMINISTRATIVE SUPPORT TOTAL	**$43,317,371**	**$17,551,567**	**($25,765,804)**	**$46,600,206**	**$23,017,278**	**($23,582,928)**
	MANAGEMENT INFRASTRUCTURE TOTAL	**$48,043,604**	**$18,894,781**	**($29,148,823)**	**$51,291,439**	**$24,360,492**	**($26,930,947)**
TOTAL GENERAL FUND BEFORE RESERVES		**$361,523,891**	**$258,300,757**	**($103,223,134)**	**$365,366,547**	**$266,321,592**	**($99,044,955)**
CONTRIBUTION TO PAYROLL RESERVE							
GENERAL FUND SUB-TOTAL		$361,523,891	$258,300,757	($103,223,134)	$365,366,547	$266,321,592	**($99,044,955)**
11001	AUDITOR CONTROLLER-COUNTYWIDE REVENUES		$61,904,964	$61,904,964		$62,049,970	$62,049,970
11300	TAX COLLECTOR-MOTEL TAX		$357,758	$357,758		$357,758	$357,758
28000	RECORDER-TRANSFER TAX		$716,000	$716,000		$716,000	$716,000
	AVAIL FUND BALANCE			$40,244,412			$35,921,227
GENERAL FUND		**$361,523,891**	**$321,279,479**	**$0**	**$365,366,547**	**$329,445,320**	**$0**

FY 2010/11 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

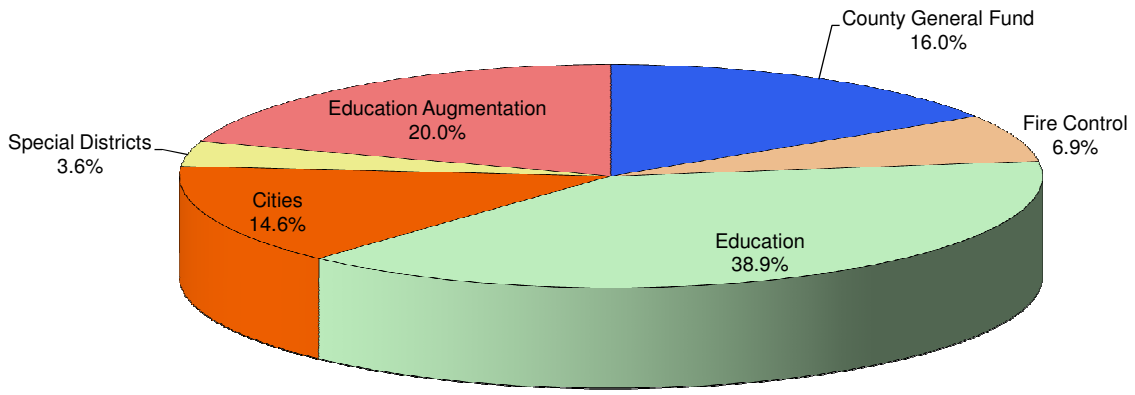
BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 10/11 PROPOSED APPROP.	FY 10/11 PROPOSED DEPT REVENUE	FY 10/11 PROPOSED CW & FUND BAL FINANCING	FY 10/11 APPROVED APPROP.	FY 10/11 APPROVED DEPT REVENUE	FY 10/11 APPROVED CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES - OTHER FUNDS							
OTHER HEALTH/HUMAN SERVICES							
20100	CHILD SUPPORT SERVICES AGENCY	$9,994,950	$10,304,003	$309,053	$9,994,950	$9,994,950	$0
40600	FIRST FIVE MERCED COUNTY	$5,870,328	$5,873,377	$3,049	$5,870,328	$5,873,377	$3,049
45100	09-10 SCEAP NON COUNTY HOSP	$0	$0	$0	$0	$0	$0
45200	09-10 SCEAP PHYS-EMS SERVICES	$0	$0	$0	$0	$0	$0
45400	09-10 EMSA SB 2132 HSA FUNDS	$0	$0	$0	$0	$0	$0
45500	09-10 EMSA SB 2132 PSA & UA FUNDS	$0	$0	$0	$0	$0	$0
47600	08-09 SCEAP MERCY COMMUNITY	$0	$0	$0	$0	$0	$0
47700	08-09 SCEAP PHYSICIAN SERVICES	$0	$0	$0	$0	$0	$0
47800	08-09 EMSA SB 2132 HSA FUNDS	$0	$0	$0	$0	$0	$0
47900	08-09 EMSA SB2132 PSA & UA Funds	$0	$0	$0	$0	$0	$0
49500	MEDICAL ASSISTANCE PROGRAM	$4,618,280	$4,426,312	($191,968)	$4,618,280	$4,426,312	($191,968)
55100	D W I-WIA-YOUTH	$1,502,986	$1,502,986	$0	$1,924,636	$1,924,635	($1)
55200	D W I-WIA ADULTS	$298,777	$298,777	$0	$300,081	$299,423	($658)
55300	D W I-WIA DISLOCATED WORKERS	$464,701	$464,701	$0	$459,429	$453,049	($6,380)
55600	DEPT OF LABOR-EMPLOYMENT & TRAINING	$100,000	$100,000	$0	$152,287	$152,287	$0
57600	DWI-YOUTH SPECIAL	$1,545,800	$1,543,800	($2,000)	$442,098	$447,841	$5,743
57700	DWI-ADULT SPECIAL	$148,753	$148,753	$0	$204,524	$202,143	($2,381)
57800	DWI-DISLOCATED WORKER SPECIAL	$531,004	$531,004	$0	$774,891	$777,220	$2,329
57900	DWI-CCWC GREEN JOBS	$407,321	$407,321	$0	$705,754	$650,550	($55,204)
75000	MEDICAL FACILITY LEASE OPERATIONS	$479,000	$160,000	($319,000)	$479,000	$40,000	($439,000)
	GROUP TOTAL	**$25,961,900**	**$25,761,034**	**($200,866)**	**$25,926,258**	**$25,241,787**	**($684,471)**
HEALTH & HUMAN SERVICES SUB-TOTAL		**$25,961,900**	**$25,761,034**	**($200,866)**	**$25,926,258**	**$25,241,787**	**($684,471)**
MUNICIPAL/COUNTYWIDE SERVICES - OTHER FUNDS							
UNINCORPORATED AOEA							
25000	FIRE	$13,250,589	$11,341,101	($1,909,488)	$14,107,288	$11,823,720	($2,283,568)
25100	EMERGENCY SERVICES	$790,397	$0	($790,397)	$464,792	$0	($464,792)
28200	AFFORDABLE HOUSING PROGRAM	$4,166,260	$4,166,260	$0	$4,166,260	$4,166,260	$0
28300	EASTSIDE FISH & GAME ASSOCIATION	$3,600	$3,600	$0	$4,247	$3,600	($647)
28400	LOS BANOS SPORTSMEN'S ASSOCIATION	$3,600	$3,600	$0	$3,838	$3,600	($238)
30000	DPW-ROAD DIVISION	$27,619,077	$22,794,409	($4,824,668)	$25,568,887	$24,033,367	($1,535,520)
75300	COUNTYWIDE TRANSIT	$24,459	$0	($24,459)	$603,717	$15	($603,702)
UNINCORPORATED AOEA TOTAL		**$45,857,982**	**$38,308,970**	**($7,549,012)**	**$44,919,029**	**$40,030,562**	**($4,888,467)**
COUNTYWIDE							
18100	MERCED COUNTY SPRING FAIR	$1,216,018	$1,244,000	$27,982	$1,216,018	$1,234,574	$18,556
18500	MERCED COUNTY REDEVELOPMENT AGENCY	$763,675	$763,675	$0	$763,675	$763,675	$0
23100	SHERIFF INMATE WELFARE	$1,211,903	$881,700	($330,203)	$1,211,903	$881,700	($330,203)
75100	SOLID WASTE	$10,653,243	$25,194,540	$14,541,297	$10,653,243	$31,013,265	$20,360,022
75200	CASTLE AIRPORT DEVELOPMENT CENTER	$3,370,568	$3,017,304	($353,264)	$3,444,568	$3,017,304	($427,264)
75400	SOLID WASTE-CIP	$152,000	$0	($152,000)	$177,000	$0	($177,000)
75800	CASTLE SEWER AND WATER	$436,881	$436,881	$0	$436,881	$436,881	$0
COUNTYWIDE TOTAL		**$17,804,288**	**$31,538,100**	**$13,733,812**	**$17,903,288**	**$37,347,399**	**$19,444,111**
MUNICIPAL/COUNTYWIDE TOTAL		**$63,662,270**	**$69,847,070**	**$6,184,800**	**$62,822,317**	**$77,377,961**	**$14,555,644**

FY 2010/11 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 10/11 PROPOSED APPROP.	FY 10/11 PROPOSED DEPT REVENUE	FY 10/11 PROPOSED CW & FUND BAL FINANCING	FY 10/11 APPROVED APPROP.	FY 10/11 APPROVED DEPT REVENUE	FY 10/11 APPROVED CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE - OTHER FUNDS							
	ADMINISTRATIVE SUPPORT						
16900	CAP PROJECT - COURTS BUILDING RESTORE	$423,600	$0	($423,600)	$425,267	$2,500	($422,767)
17300	CAP PROJECT - MENTAL HEALTH FACILITY	$0	$164,019	$164,019	$0	$171,916	$171,916
17400	CAP PROJECT - JUSTICE FACILITY	$0	$0	$0	$3,691	$25	($3,666)
17700	CAP PROJECT - EMERGENCY OPERATIONS CENTER	$0	$686,652	$686,652	$0	$686,652	$686,652
17900	CAP PROJECT - ANIMAL CONTROL FACILITY	$25	$0	($25)	$25	$5	($20)
70800	DEBT SERVICE - JUVENILE JUSTICE	$996,589	$991,190	($5,399)	$996,589	$991,190	($5,399)
70900	DEBT SERVICE - ENERGY RETROFIT	$195,560	$195,472	($88)	$195,560	$195,472	($88)
71300	DEBT SERVICE - JUSTICE FACILITY	$670,000	$670,000	$0	$670,000	$670,000	$0
71500	DEBT SERVICE - DAIRY LOAN	$1,007,769	$1,099,893	$92,124	$1,081,269	$1,099,893	$18,624
71900	DEBT SERVICE - PENSION OBLIGATION BOND	$6,919,483	$6,941,000	$21,517	$6,919,483	$6,941,000	$21,517
	ADMINISTRATIVE SUPPORT TOTAL	**$10,213,026**	**$10,748,226**	**$535,200**	**$10,291,884**	**$10,758,653**	**$466,769**
	MANAGEMENT INFRASTRUCTURE TOTAL	**$10,213,026**	**$10,748,226**	**$535,200**	**$10,291,884**	**$10,758,653**	**$466,769**
OTHER FUNDS TOTAL		**$99,837,196**	**$106,356,330**	**$6,519,134**	**$99,040,459**	**$113,378,401**	**$14,337,942**
ALL FUNDS - TOTAL BUDGET		**$461,361,087**	**$427,635,809**	**$6,519,134**	**$464,407,006**	**$442,823,721**	**$14,337,942**
75500	FLEET MANAGEMENT SERVICE	$4,507,811	$4,510,993	$3,182	$4,586,947	$4,641,607	$54,660
75600	DEPARTMENT OF ADMINISTRATIVE SERVICES	$10,261,778	$10,302,296	$40,518	$10,365,525	$10,302,296	($63,229)
75900	INSURANCE POOL	$56,538,076	$45,277,300	($11,260,776)	$56,533,076	$45,277,300	($11,255,776)
	TOTAL ISF FUNDS	**$71,307,665**	**$60,090,589**	**($11,217,076)**	**$71,485,548**	**$60,221,203**	**($11,264,345)**
GRAND TOTAL INCLUDING ISF FUNDS		**$532,668,752**	**$487,726,398**	**($4,697,942)**	**$535,892,554**	**$503,044,924**	**$3,073,597**

MERCED COUNTY BUDGETARY GRAPHS

YOUR PROPERTY TAX DOLLARS
2010-2011



PROPERTY TAX DISTRIBUTION

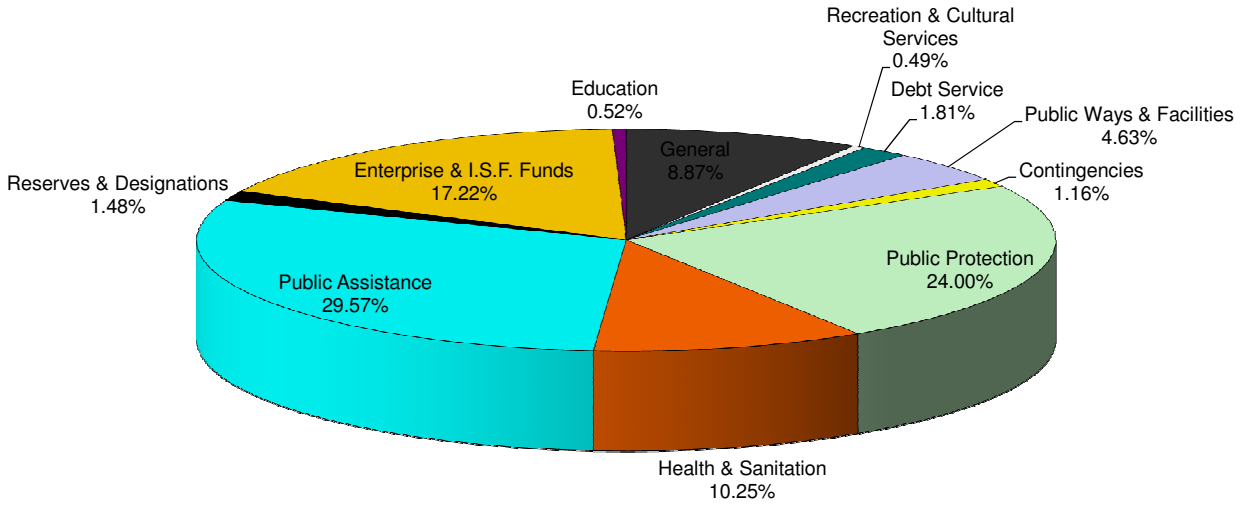
County General Fund	$26,053,374
Fire Control	11,252,499
Education	63,184,636
Cities	22,485,137
Special Districts	5,883,302
Cities & County Property Tax Transfer	38,262,519
Total	$167,121,467

THIS CHART IS BASED UPON THE ASSESSOR'S OFFICIAL ASSESSMENT ROLL OF JANUARY 1, 2010 AND DOES NOT INCLUDE ROLL CHANGES, CORRECTIONS AND ADDITIONAL ASSESSMENTS PROCESSED THROUGHOUT THE YEAR.

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

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

COUNTY OF MERCED BUDGET
2010-2011



TOTAL REQUIREMENTS BY COUNTY FUNCTION:

General	$48,938,585
Public Protection	132,444,379
Public Ways & Facilities	25,568,887
Health & Sanitation	56,574,921
Public Assistance	163,131,163
Education	2,889,387
Recreation & Cultural Services	2,702,374
Debt Service	9,962,901
Reserves & Designations	8,143,547
Contingencies	6,400,000
Subtotal	$456,756,144
Enterprise & I.S.F. Funds	94,993,383 [1]
Total	$551,749,527

[1] Includes Accruals for Depreciation and Amortization $ 8,301,112

TO BE FINANCED BY: FUND BALANCE & REVENUE AVAILABLE:

Non-Enterprise Funds	$388,739,331
Enterprise & I.S.F. Funds	94,993,383
Subtotal	$483,732,714
Taxes	68,016,813
Total	$551,749,527

ORGANIZATIONAL STRUCTURE

DIRECTORY OF COUNTY OFFICIALS

Elected

Board of Supervisors

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

Judges of the Superior Court

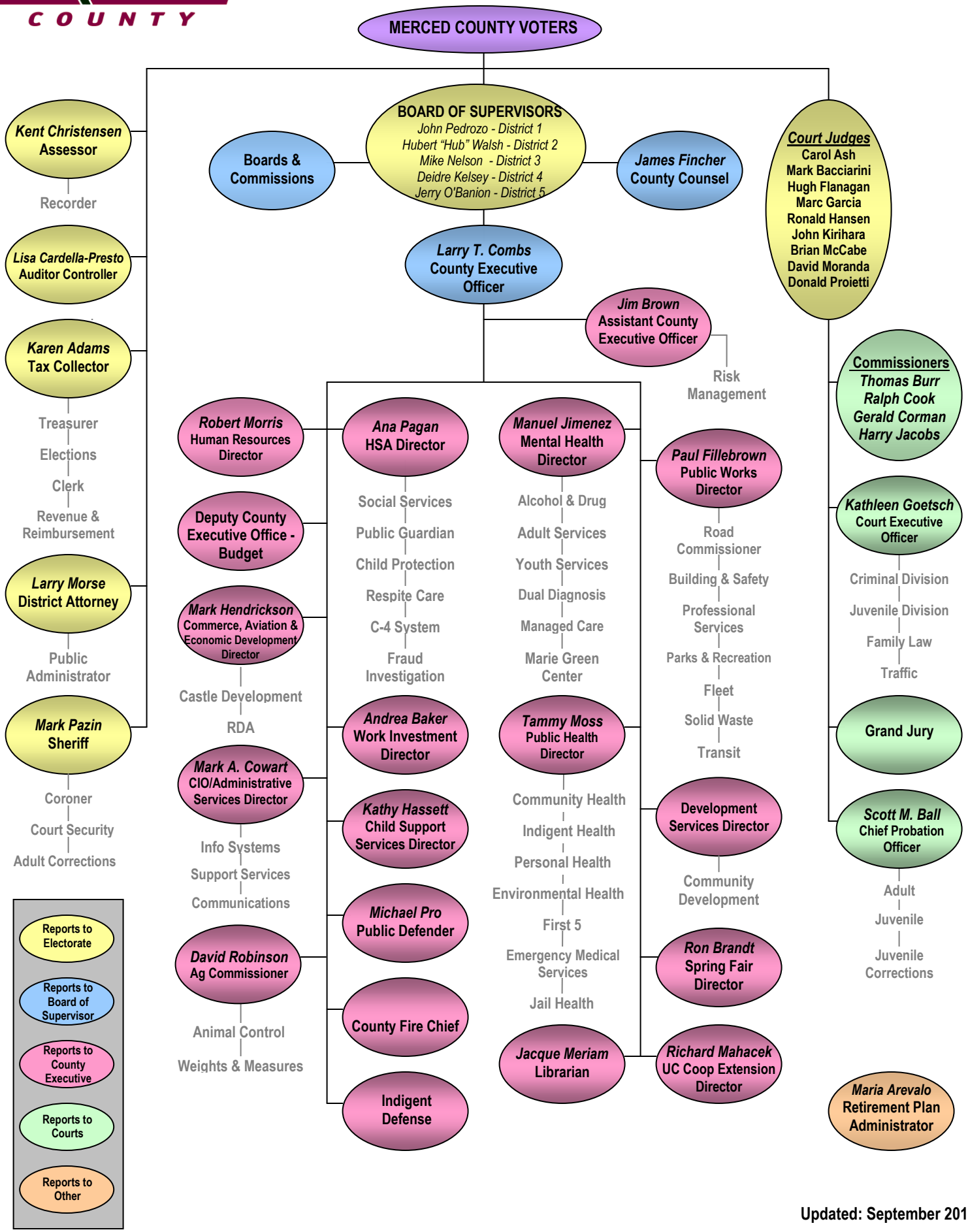
Presiding Judge ..... **John D. Kirihara**
..... **Carol K. Ash**
..... **Mark Bacciarini**
..... **Hugh M. Flanagan**
..... **Marc A. Garcia**
..... **Ronald W. Hansen**
..... **Brian McCabe**
..... **David W. Moranda**
..... **Donald Proietti**

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

Appointed

Agricultural Commissioner-Director of Weights and Measure-Animal Control ..... **David A. Robinson**
Director of Commerce, Aviation and Economic Development ..... **Mark Hendrickson**
Chief Probation Officer ..... **Scott M. Ball**
Child Support Services Director ..... **Kathryn B. Hassett**
County Counsel ..... **James N. Fincher**
County Director Cooperative Extension ..... **Richard Mahacek**
County Executive Officer ..... **Larry Combs**
County Fire Chief ..... **Dale Hutchinson**
County Director of Administrative Services/Chief Information Officer ..... **Mark A Cowart**
County Librarian ..... **Jacque Meriam**
Development Services Director ..... **Vacant**
Human Services Agency Director-Public Guardian-Conservator ..... **Ana Pagan**
Mental Health Director ..... **Manuel Jimenez**
Merced County Spring Fair Manager ..... **Ron L. Brandt**
Public Defender ..... **Michael L Pro**
Public Health Director ..... **Tammy Moss**
Public Works Director-Road Commissioner ..... **Paul A. Fillebrown**
Workforce Investment Director ..... **Andrea T. Baker**

ORGANIZATIONAL CHART



Updated: September 2010

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.

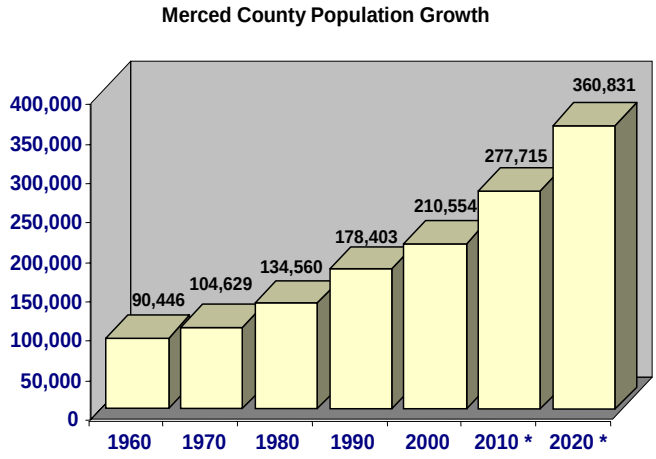
District	*Supervisor*	*Year Term Expires*
One	John Pedrozo	2012
Two	Hubert "Hub" Walsh Jr.	2012
Three	Mike Nelson	2010
Four	Deidre F. Kelsey	2012
Five	Jerry O'Banion	2014

Administration and Management

The BOS is the governing body for the County of Merced. The general powers of the BOS are outlined in Government Code 25200. The County Executive Officer is appointed by the BOS and is exclusively responsible to the BOS for the general administration of Merced County. The County has twenty-four departments responsible for all county operations. There are five elected senior executives: Assessor-Recorder, Auditor-Controller, District Attorney-Public Administrator, Sheriff-Coroner, and Treasurer-Tax Collector-Clerk. The remaining senior executives are appointed by the County Executive Officer and must be confirmed by the BOS.

General Information

Merced County is located in the heart of California's Central Valley, the agricultural hub of the state. The County's abundant flat land and nearby sources of water support the local agricultural economy. The County geography spans from the coastal ranges to the foothills of the Sierra Nevada, and occupies approximately 1,935 square miles. Merced County has a culturally diverse population and is the home to the University of California Merced (UC). The UC's 10th campus was opened in the fall of 2005 and incorporates state-of-the-art technologies and vast potential for scientific, environmental, and medical advancements.

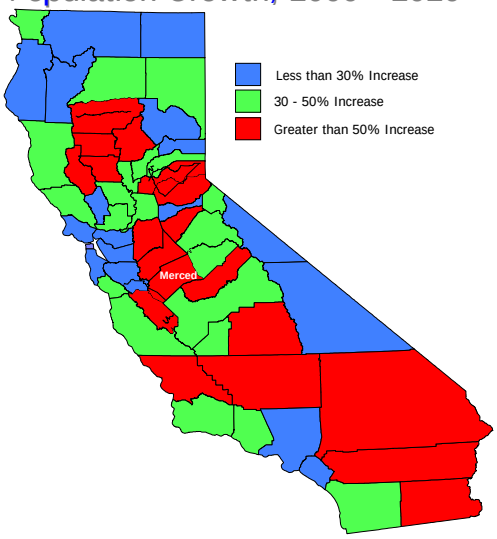


The 2000 Census showed Merced County population at 210,554. As of July, 2008 the U.S. Census Bureau estimates the population for Merced County at 246,117, a 16.9% increase since the 2000 census. The chart depicts the population growth for Merced County over the last 50 years, with a projection from the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

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

Merced County Demographics

Population Growth, 2000 - 2020



Merced County Population
(California Department of Finance)

	2000 Census	2008 Estimate
Atwater	23,113	27,571
Dos Palos	4,581	5,024
Gustine	4,698	5,199
Livingston	10,473	13,795
Los Banos	25,869	36,052
Merced	63,893	80,608
Unincorporated	77,927	87,001
Total County of Merced	210,554	255,250

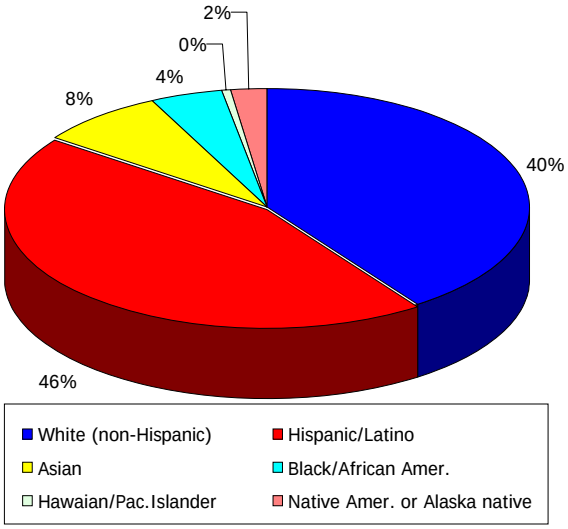
Merced County's population is very diverse.

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

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

Of particular note, the year of 2000 Census showed that Hispanics are the most populace race in the County. This is the first official census to record the Hispanic population as the majority ethnicity in Merced County, and highlights the depth of the diversity in the County.

Ethnic Percentages



Demographic Percentages at a Glance

	County	% of Total	State	% of Total	Nation	% of Total
Total Pop.	210,554	100.00%	33,871,648	100.00%	281,421,906	100.00%
Male	104,931	49.84%	16,874,892	49.82%	138,053,563	49.06%
Female	105,623	50.16%	16,996,756	50.18%	143,368,343	50.94%
Under 5 years	18,693	8.88%	2,486,981	7.34%	19,175,798	6.81%
5-19 years	61,069	29.00%	7,747,590	22.87%	61,297,467	21.78%
20-64 years	110,788	52.62%	20,041,419	59.17%	165,956,888	58.97%
65 & over	20,004	9.50%	3,595,658	10.62%	34,991,753	12.43%
White (non-hispanic)	85,585	40.65%	15,816,790	46.70%	194,552,774	69.13%
Hispanic/Latino	95,466	45.34%	10,966,556	32.38%	35,305,818	12.55%
Asian	16,841	8.00%	4,155,685	12.27%	11,898,828	4.23%
Black/African Amer.	9,418	4.47%	2,513,041	7.42%	36,419,434	12.94%
Hawaian/Pac.Islander	1,061	0.50%	221,458	0.65%	874,414	0.31%
Native Amer. or Alaska native	4,751	2.26%	627,562	1.85%	4,119,301	1.46%

Source: US Census 2000

County Updates

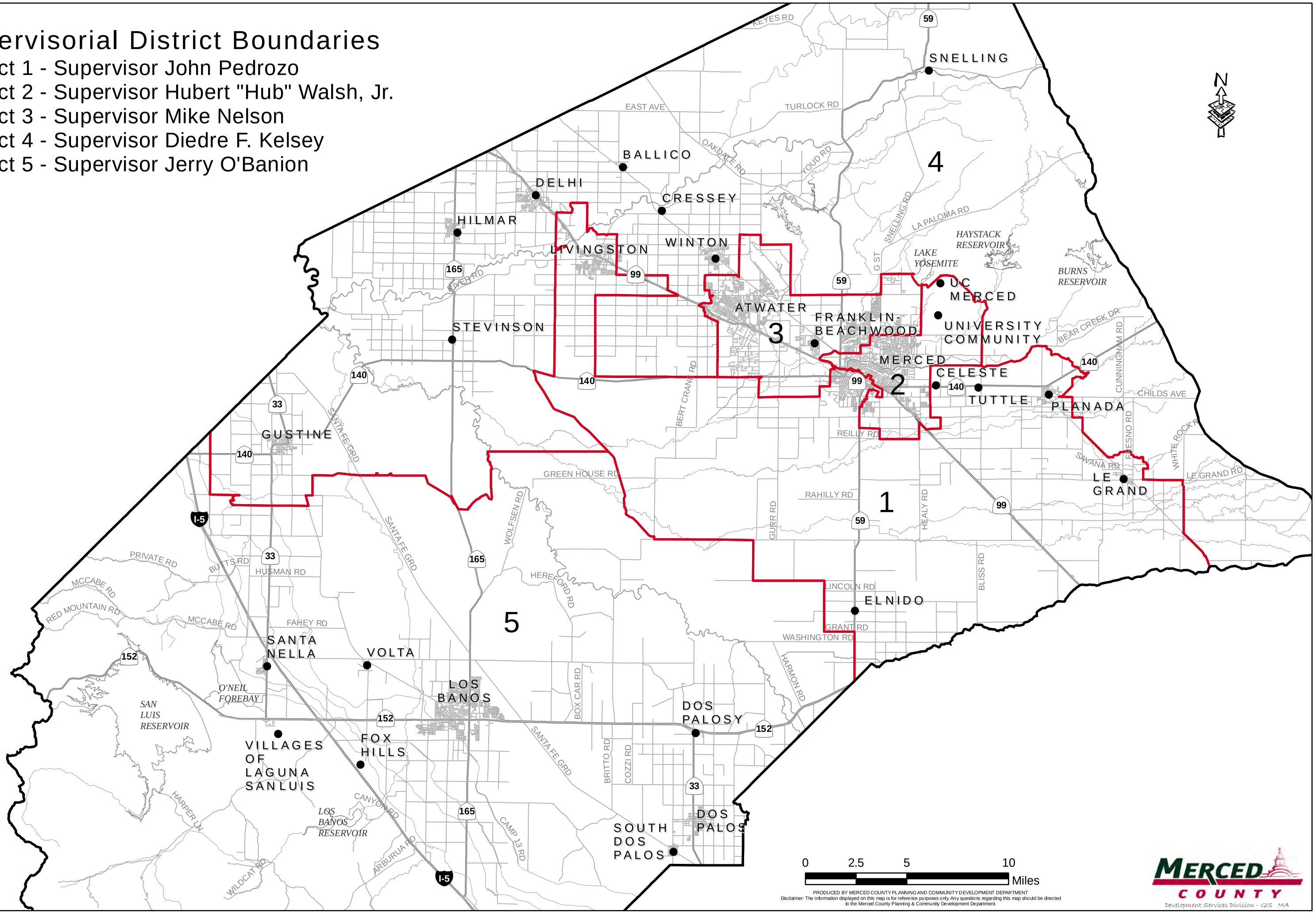
The County continues to make positive progress at the former Castle Air Force Base. The County assumed control of the former military base after a Joint Powers Authority responsible for the facility was dissolved in 2000, and ownership of the property was transferred from the U.S. Air Force in December of 2006.

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

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

Supervisorial District Boundaries

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



COUNTY BUDGET SCHEDULES

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
All Funds Summary
Fiscal Year 2010-11

County Budget Form
Schedule 1
Final

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2010	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	35,921,227	0	329,445,320	365,366,547	365,366,547	0	365,366,547
Special Revenue Funds	5,236,387	405,956	68,112,283	73,754,626	72,954,166	800,460	73,754,626
Capital Projects Funds	(73,747)	620,990	861,098	1,408,341	428,983	979,358	1,408,341
Debt Service Funds	6,326,804	2,271	9,897,555	16,226,630	9,862,901	6,363,729	16,226,630
Total Governmental Funds	**47,410,671**	**1,029,217**	**408,316,256**	**456,756,144**	**448,612,597**	**8,143,547**	**456,756,144**
Other Funds							
Internal Service Funds	0	10,920,027	60,221,203	71,141,230	71,141,230	0	71,141,230
Enterprise Funds	0	7,501,892	12,638,740	20,140,632	20,140,632	0	20,140,632
Special Districts and Other Agencies	2,832,779	369,718	11,204,598	14,407,095	13,465,787	941,308	14,407,095
Total Other Funds	**2,832,779**	**18,791,637**	**84,064,541**	**105,688,957**	**104,747,649**	**941,308**	**105,688,957**
Total All Funds	**50,243,450**	**19,820,854**	**492,380,797**	**562,445,101**	**553,360,246**	**9,084,855**	**562,445,101**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Governmental Funds Summary
Fiscal Year 2010-11

County Budget Form
Schedule 2
Final

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2010	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	35,921,227	0	329,445,320	365,366,547	365,366,547	0	365,366,547
Total General Fund	**35,921,227**	**0**	**329,445,320**	**365,366,547**	**365,366,547**	**0**	**365,366,547**
Special Revenue Funds							
Road	1,535,520	0	24,033,367	25,568,887	25,568,887	0	25,568,887
Fire Control	2,748,360	0	11,823,720	14,572,080	14,572,080	0	14,572,080
Affordable Housing Program	135,420	0	4,166,260	4,301,680	4,166,260	135,420	4,301,680
Child Support Services	40,139	0	9,994,950	10,035,089	9,994,950	40,139	10,035,089
Sheriff Inmate Welfare	165,476	164,727	881,700	1,211,903	1,211,903	0	1,211,903
Merced County Redevelopment Agency	(42,549)	42,549	763,675	763,675	763,675	0	763,675
First 5 Merced County	621,852	0	5,873,377	6,495,229	5,870,328	624,901	6,495,229
Spring Fair	(18,556)	0	1,234,574	1,216,018	1,216,018	0	1,216,018
Fish and Game	885	0	7,200	8,085	8,085	0	8,085
Medical Assistance Program	(6,712)	198,680	4,426,312	4,618,280	4,618,280	0	4,618,280
SCEAP	0	0	0	0	0	0	0
Workforce Investment	56,552	0	4,907,148	4,963,700	4,963,700	0	4,963,700
Total Special Revenue Funds	**5,236,387**	**405,956**	**68,112,283**	**73,754,626**	**72,954,166**	**800,460**	**73,754,626**
Capital Projects Funds							
Emergency Operations Center	(686,652)	0	686,652	0	0	0	0
Correctional Facility	977,007	0	0	977,007	0	977,007	977,007
Mental Health Facility	(176,982)	5,066	171,916	0	0	0	0
Justice Facility	(2,342)	6,008	25	3,691	3,691	0	3,691
Fire Facilities	2,351	0	0	2,351	0	2,351	2,351
Animal Control Facility	(192,748)	192,768	5	25	25	0	25
Courts Building Restoration	5,619	417,148	2,500	425,267	425,267	0	425,267
Total Capital Projects	**(73,747)**	**620,990**	**861,098**	**1,408,341**	**428,983**	**979,358**	**1,408,341**
Debt Service Funds							
Juvenile Hall	4,214	1,185	991,190	996,589	996,589	0	996,589
Energy Retrofit	22	66	195,472	195,560	195,560	0	195,560
Justice Facility	(1,020)	1,020	670,000	670,000	670,000	0	670,000
Dairy Loan Program	614,120	0	1,099,893	1,714,013	1,081,269	632,744	1,714,013
Pension Obligation Bonds	5,709,468	0	6,941,000	12,650,468	6,919,483	5,730,985	12,650,468
Total Debt Service Funds	**6,326,804**	**2,271**	**9,897,555**	**16,226,630**	**9,862,901**	**6,363,729**	**16,226,630**
Total Governmental Funds	**47,410,671**	**1,029,217**	**408,316,256**	**456,756,144**	**448,612,597**	**8,143,547**	**456,756,144**

Appropriation Limit	$ 559,552,940
Appropriation Subject to Limitation	$ 112,407,007

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Fund Balance - Governmental Funds
Fiscal Year 2010-11

County Budget Form
Schedule 3
Final

Fund Name	Total Fund Balance As Of June 30, 2010 Actual	Less: Fund Balance - Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2010 Actual
		Encumbrances	General And Other Reserves	Designations	
1	2	3	4	5	6
General Fund					
General	79,618,830	22,831,209	20,866,394	0	35,921,227
Total General Fund	**79,618,830**	**22,831,209**	**20,866,394**	**0**	**35,921,227**
Special Revenue Funds					
Road	11,940,816	9,832,938	572,358	0	1,535,520
Fire Control	15,494,733	5,630,785	7,115,588	0	2,748,360
Affordable Housing Program	154,935	19,515	0	0	135,420
Child Support Services Agency	66,633	6,022	20,472	0	40,139
Sheriff Inmate Welfare	902,121	197,516	539,129	0	165,476
Merced County Redevelopment Agency	147,915	50,170	140,294	0	(42,549)
First 5 Merced County	6,971,020	1,348,207	5,000,961	0	621,852
Spring Fair	15,745	34,001	300	0	(18,556)
Fish and Game	14,615	13,730	0	0	885
Medical Assistance Program	330,301	0	337,013	0	(6,712)
SCEAP	0	0	0	0	0
Workforce Investment	87,943	31,391	0	0	56,552
Total Special Revenue Funds	**36,126,777**	**17,164,275**	**13,726,115**	**0**	**5,236,387**
Capital Projects Funds					
Emergency Operations Center	7	686,659	0	0	(686,652)
Correctional Facility	2,107,160	37,567	1,092,586	0	977,007
Mental Health Facility	4,574	171,915	9,641	0	(176,982)
Justice Facility	3,666	0	6,008	0	(2,342)
Fire Facilities	176,940	0	174,589	0	2,351
Animal Control Facility	20	0	192,768	0	(192,748)
Courts Building Restoration	422,767	0	417,148	0	5,619
Total Capital Projects	**2,715,134**	**896,141**	**1,892,740**	**0**	**(73,747)**
Debt Service Funds					
Juvenile Hall	99,265	0	95,051	0	4,214
Energy Retrofit	850	0	828	0	22
Justice Facility	0	0	1,020	0	(1,020)
Dairy Loan Program	4,531,046	0	3,916,926	0	614,120
Pension Obligation Bonds	8,005,940	0	2,296,472	0	5,709,468
Total Debt Service Funds	**12,637,101**	**0**	**6,310,297**	**0**	**6,326,804**
Total Governmental Funds	**131,097,842**	**40,891,625**	**42,795,546**	**0**	**47,410,671**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Reserves/Designations - By Governmental Funds
Fiscal Year 2010-11

County Budget Form
Schedule 4
Final

Description	Reserves/ Designations June 30, 2010	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted By The Board Of Supervisors	Increases or New: Recommended	Increases or New: Adopted By The Board Of Supervisors	Total Reserves/ Designations For The Budget Year	Fund
1	2	3	4	5	6	7	8
General Fund							1010
Reserve for economic uncertainty	10,250,000					10,250,000	
Reserve for litigation	675,000					675,000	
Reserve for payroll & benefits	7,645,000					7,645,000	
Reserve for prepaid expenses	160,967					160,967	
Reserve for loans	887,329					887,329	
Reserve for imprest cash	6,850					6,850	
Reserve for inventories	241,248					241,248	
Reserve for Capital Projects	1,000,000					1,000,000	
Total General Fund	**20,866,394**	**0**	**0**	**0**	**0**	**20,866,394**	
Special Revenue Funds							
Road Fund							1020
Reserve for imprest cash	50					50	
Reserve for inventories	572,308					572,308	
Fire Control Fund							1320
General Reserve	3,150,000					3,150,000	
Equipment Reserve	1,215,588					1,215,588	
Facilities Reserve	2,750,000					2,750,000	
Affordable Housing Program							1060
General Reserve	0			135,420	135,420	135,420	
Child Support Services							1075
Reserve for imprest cash	300					300	
General reserve	20,172			40,139	40,139	60,311	
Sheriff Inmate Welfare Fund							1240
Reserve for inventory	53,109					53,109	
General reserve	486,020	164,727	164,727			321,293	
Merced County RDA Fund							1400
General reserve	140,294	42,549	42,549			97,745	
First 5 Merced County Fund							1500
General reserve	5,000,961			624,901	624,901	5,625,862	
Spring Fair Fund							1505
Reserve for imprest cash	300					300	
Medical Assistance Program							1515
General Reserve	337,013	198,680	198,680			138,333	
Total Special Revenue Funds	**13,726,115**	**405,956**	**405,956**	**800,460**	**800,460**	**14,120,619**	
Capital Projects Funds							
Correctional Facility							1810
General Reserve	1,092,586			977,007	977,007	2,069,593	
Mental Health Facility							1811
General Reserve	9,641	5,066	5,066			4,575	
Justice Facility							1812
General Reserve	6,008	6,008	6,008			0	
Fire Facilities							1813
General Reserve	174,589			2,351	2,351	176,940	
Animal Control Facility							1815
General Reserve	192,768	192,768	192,768			0	
Courts Building Restoration							1816
General Reserve	417,148	417,148	417,148			0	
Total Capital Projects Funds	**1,892,740**	**620,990**	**620,990**	**979,358**	**979,358**	**2,251,108**	
Debt Service Funds							
Juvenile Hall							1796
General Reserve	95,051	1,185	1,185			93,866	
Energy Retrofit							1797
General Reserve	828	66	66			762	
Justice Facility							1802
General Reserve	1,020	1,020	1,020			0	
Dairy Loan Program							1804
General Reserve	3,916,926			632,744	632,744	4,549,670	
Pension Obligation Bonds							1799
General Reserve	2,296,472			5,730,985	5,730,985	8,027,457	
Total Debt Service Funds	**6,310,297**	**2,271**	**2,271**	**6,363,729**	**6,363,729**	**12,671,755**	
Total Governmental Funds	**42,795,546**	**1,029,217**	**1,029,217**	**8,143,547**	**8,143,547**	**49,909,876**	

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 2010-11	County Budget Form Schedule 5 Final

Description		2008-09 Actual	2009-10 Actual	2010-11 Recommended	2010-11 Adopted By the Board of Supervisors
1		2	3	4	5
Summarization By Source					
Taxes		81,924,030	64,085,432	66,140,500	68,016,813
Licenses and Permits		5,284,405	4,718,840	4,240,392	4,211,110
Fines, Forfeitures, and Penalties		8,744,932	5,374,597	5,291,429	5,955,341
Revenue From Use of Money and Property		7,314,057	4,152,071	5,336,073	3,303,590
Aid From Other Governmental Agencies		239,855,676	233,336,264	259,174,319	261,933,683
Charges For Current Services		30,906,700	36,650,893	39,751,794	35,070,176
Other Revenues		9,877,231	34,845,181	18,892,577	29,825,543
Total Summarization by Source		**383,907,031**	**383,163,278**	**398,827,084**	**408,316,256**
Summarization By Fund					
General	1010	304,339,002	305,712,826	321,279,479	329,445,320
Road	1020	25,676,534	27,055,445	22,794,409	24,033,367
Fire Control	1320	14,931,446	13,087,788	11,341,101	11,823,720
Affordable Housing Program	1060	693,712	691,863	4,166,260	4,166,260
Child Support Services	1075	8,637,078	8,891,857	10,304,003	9,994,950
Sheriff Inmate Welfare	1240	940,497	846,168	881,700	881,700
Merced County Redevelopment Agency	1400	118,454	24,893	763,675	763,675
First 5 Merced County	1500	5,075,648	4,397,007	5,873,377	5,873,377
Spring Fair	1505	1,432,435	1,648,833	1,244,000	1,234,574
Fish and Game	1510	10,722	8,286	7,200	7,200
Medical Assistance Program	1515	5,123,616	4,422,879	4,426,312	4,426,312
SCEAP	1520-39, 1600-22	164,339	47,581	0	0
Workforce Investment	1580-89	1,919,499	5,199,967	4,997,342	4,907,148
Capital Projects	1794, 1808-16	6,718,857	1,844,280	850,671	861,098
Debt Service	1795-1807	8,125,192	9,283,605	9,897,555	9,897,555
Total Summarization by Fund		**383,907,031**	**383,163,278**	**398,827,084**	**408,316,256**

State Controller Schedules	COUNTY OF MERCED	County Budget Form
County Budget Act	State of California	Schedule 6
January 2010	Detail of Additional Financing Sources by Fund and Account	Final
	Governmental Funds	
	Fiscal Year 2010-11	

Fund Name	Financing Source Category	Financing Source Account	2008-09 Actual	2009-10 Actual	2010-11 Recommended	2010-11 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
General Fund						
	Taxes					
	91010	Property Taxes - Current Secured	31,325,229	21,469,555	24,219,184	25,564,190
	91020	Property Taxes - Current Unsecured	1,792,845	1,970,212	1,836,000	1,836,000
	91034	Property Tax - In Lieu of Vehicle License Fees	27,446,705	23,646,816	22,460,680	22,460,680
	91035	In Lieu Local Sales and Use Tax Revenue	1,789,942	1,290,454	1,226,000	1,226,000
	91036	Property Tax Swap for Population	288,595	0	150,000	150,000
	91040	Property Taxes - Prior Unsecured	27,197	15,635	50,000	50,000
	91060	Sales and Use Tax	4,804,236	4,188,546	4,400,000	4,400,000
	91092	Other Taxes - Transfer Tax	782,860	502,323	716,000	716,000
	91093	Other Taxes - Motel Tax	330,745	339,082	357,758	357,758
	91097	Other Taxes - Supplemental Taxes	(302,300)	42,661	0	0
		Total Taxes	*68,286,054*	*53,465,284*	*55,415,622*	*56,760,628*
	Licenses and Permits					
	92100	Animal Licenses	62,766	80,599	100,000	100,000
	92120	Construction Permits	1,367,059	990,533	1,061,677	1,047,945
	92140	Zoning Permits	23,096	49,136	32,142	32,142
	92150	Franchises	1,811,170	1,488,189	1,655,000	1,655,000
	92151	Franchises - Solid Waste	600,109	567,788	525,075	525,075
	92160	Other Licenses and Permits	491,988	575,136	518,066	502,516
	92161	Administrative Permits	17,249	18,115	32,099	32,099
	92162	Marriage Licenses	60,368	104,546	120,333	120,333
	92163	Other Licenses and Permits - Sheriff	43,062	41,769	40,000	40,000
	92164	Other Licenses and Permits - Dance Permits	1,560	1,200	1,000	1,000
	92167	Live Scan - DOJ Processing	59,815	56,017	70,000	70,000
		Total Licenses and Permits	*4,538,242*	*3,973,028*	*4,155,392*	*4,126,110*
	Fines, Forfeitures and Penalties					
	93100	Fines Forfeitures and Penalties	154,847	118,885	107,400	107,400
	93101	Forfeited Property - Narcotic Cases	56,847	24,139	37,000	37,000
	93102	Forfeited Money - Crime Cases	4,709	0	0	0
	93170	Vehicle Code Fines	3,103,188	2,690,787	2,800,000	2,800,000
	93173	Vehicle Code Fines - Citations	13,660	16,501	20,000	20,000
	93174	Vehicle Code Fines - Registration	40,613	7,566	45,000	563,988
	93175	Vehicle Code fines - Railroad Crossing	79	556	0	0
	93180	Other Court Fines	271,341	227,118	219,929	364,853
	93181	County Share - City Fines	87,956	108,206	83,600	83,600
	93185	Courts Construction Assessments	400,000	400,000	400,000	400,000
	93190	Forfeitures and Penalties	2,078	3,108	1,500	1,500
	93200	Penalty and Costs on Delinquent Taxes	350,223	131,909	150,000	150,000
	93202	Property Tax Redemption Fee	5,550	5,029	0	0
		Total Fines, Forfeitures and Penalties	*4,491,091*	*3,733,804*	*3,864,429*	*4,528,341*
	Revenue From Use of Money and Property					
	94200	Interest	4,242,509	1,926,501	3,091,500	1,218,000
	94203	Interest and Investment Income - Tobacco	1,415	26	0	0
	94210	Rents and Concessions	255,883	278,939	274,352	274,352
	94211	Interim Rentals	8,756	8,756	8,756	8,756
	94212	Other Concessions	2,591	0	0	0
	94213	Rents - Tower	116,724	81,788	85,597	85,597
	94216	Hydro Plant Commission	48,669	68,022	70,000	70,000
		Total Revenue From Use of Money and Property	*4,676,547*	*2,364,032*	*3,530,205*	*1,656,705*

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 2010-11	County Budget Form Schedule 6 Final

Fund Name	Financing Source Category	Financing Source Account	2008-09 Actual	2009-10 Actual	2010-11 Recommended	2010-11 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
	Aid From Other Governmental Agencies					
	95100	State Other	6,383	0	20,000	20,000
	95261	State Motor Vehicle In Lieu Tax Realignment	7,345,171	6,818,281	6,852,988	6,852,988
	95280	State Other	531,221	485,278	1,463,552	1,463,552
	95281	State Aid - Public Safety Service	10,929,099	9,958,440	9,446,058	9,796,060
	95300	State - Public Assistance Administration	15,707,342	14,433,519	16,213,397	16,106,030
	95310	State Aid for Public Assistance	30,384,443	27,115,396	15,210,568	15,372,547
	95311	State Aid for Child Development	72,243	34,505	11,200	11,200
	95313	State Aid - Child Abuse and Neglect	97,936	92,412	87,168	87,168
	95314	State Aid - Mental Health Prop 36	772,851	344,083	0	0
	95315	State Aid - Mental Health Prop 36 OTP	167,820	63,716	143,278	143,278
	95321	Public Assistance - Realignment	8,978,896	8,586,690	8,656,262	8,656,262
	95322	Mental Health - Realignment	6,072,348	4,179,933	5,190,374	5,369,328
	95323	Health - Realignment	1,244,770	1,142,704	1,010,000	1,010,000
	95330	State Health Administration	1,270,423	1,154,916	1,200,000	1,200,000
	95334	Health - ATS	17,729	3,830	15,000	15,000
	95340	State Aid for Crippled Children	32,323	98,225	270,000	270,000
	95360	State Aid for Mental Health	0	423,694	703,405	703,405
	95361	State Aid for Drug Court	593,065	424,323	448,125	448,125
	95362	State Aid MHSA - Prop 63	5,764,046	7,026,729	8,634,492	8,648,235
	95363	State Aid for Mental Health - MHSA Planning	923,704	0	200,000	207,897
	95366	State Aid for Mental Health - Perinatal	203,549	170,643	186,151	186,151
	95367	State Aid for Mental Health - Alcohol and Drug	146,086	45,441	367,520	367,520
	95368	State Aid for Mental Health - Rehab Program	47,628	0	0	0
	95370	State Aid for Tuberculosis Control	47,964	10,868	15,000	15,000
	95380	State Other Aid for Health	238,031	104,073	0	0
	95381	State MCH & CIA Projects	642,027	611,882	0	0
	95383	State Managed Care	2,232,876	1,119,732	1,119,732	1,119,732
	95386	State Child Health and Disability	984,881	695,270	717,634	717,634
	95388	State Prop 10 Tobacco Tax	409,609	279,311	307,950	367,950
	95389	State Prop 99	63,561	0	0	0
	95390	State Aid for Agriculture	1,642,435	1,722,955	1,807,800	1,807,800
	95410	State Aid for Construction	161,509	0	0	0
	95420	State-Vert Pros Recovery Act Prog	0	21,762	70,095	70,095
	95450	State Aid for Veterans Affairs	48,757	32,905	40,005	40,005
	95460	State Homeowners Property Tax Relief	382,645	380,279	360,000	360,000
	95470	State - Open Space Subvention	1,295,068	42	0	0
	95485	State Aid for Insurance Fraud	237,051	198,666	266,592	316,371
	95490	State Other	8,300,594	8,923,177	11,080,478	12,358,830
	95491	State Extradition Reimbursement	0	0	12,000	12,000
	95492	State COPS Funding	680,193	880,043	804,204	804,204
	95496	State OES/OCJP Grant Funds	861,338	934,526	1,241,081	1,253,081
	95498	State Mandated Costs	587,846	450,043	129,627	129,627
	95500	Federal Public Assistance Administration	48,759,682	43,808,898	50,330,306	50,105,650
	95510	Federal Aid for Public Assistance	28,557,014	32,294,690	49,083,078	49,276,453
	95560	Federal Grazing Fees	433	433	600	600
	95581	Federal Health Administration	444,946	553,327	586,199	586,199
	95582	MHBG Grant	595,559	481,470	868,300	868,300
	95583	Mental Health Federal	143,357	79,478	220,521	228,704
	95584	Department of Rehabilitation	17,434	42,815	75,149	78,919
	95591	Federal In-Lieu Tax - Wildlife Refugee	35,533	33,655	35,000	35,000
	95592	Federal In-Lieu - Entitlement Land	163,841	0	50,000	50,000
	95600	Federal Other	8,731,463	8,380,642	8,970,325	9,080,712
	95605	Federal - ARRA Funding	0	2,262,895	5,587,515	5,372,129
	95606	Justice Assistance Grant	0	0	133,559	133,559
	95630	Other Governmental Agencies	110,370	852,220	921,214	921,214
		Total Aid From Other Governmental Agencies	*197,685,093*	*187,758,815*	*211,163,502*	*213,044,514*

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 2010-11	County Budget Form Schedule 6 Final

Fund Name	Financing Source Category	Financing Source Account	2008-09 Actual	2009-10 Actual	2010-11 Recommended	2010-11 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
	Charges For Current Services					
	96600	Charges For Current Services	33,336	43,807	31,950	31,950
	96601	Enterprise Zone Vouchering	84,960	171,255	185,744	185,744
	96603	Charges For Current Services - Other	28,693	7,176	5,000	5,000
	96605	Treasury and Investment Costs	0	0	725,000	674,000
	96622	Parkland Dedication Fees	122,159	236,746	55,000	71,000
	96640	Assessment And Tax Collection Fees	82,920	81,295	85,000	85,000
	96642	Tax Administration Fees - Cities & Districts	1,255,069	1,153,604	728,039	728,039
	96643	Tax Administration Fees - Supplemental Taxes	360,975	243,877	211,244	211,244
	96646	Auction Fee Reimbursement	28,720	1,262	0	0
	96647	Delinquent Cost Revenue	0	196,090	264,000	264,000
	96648	Redemption Fees	0	82,690	78,000	78,000
	96650	Auditing And Accounting Fees	13,228	2,850	10,000	10,000
	96660	Communication Services	84,650	36,848	25,800	25,800
	96670	Election Services	129,592	466,584	125,000	125,000
	96690	Legal Services	488,371	405,684	438,029	388,029
	96692	Legal Services - IOALTA Earned	44,162	0	5,000	5,000
	96700	Personnel Services	4,923,037	5,142,371	4,731,518	4,845,934
	96701	Personnel Services - Administration	1,428,096	1,952,824	5,551,664	250,000
	96703	Personnel Services - Transportation	214	364	500	500
	96706	Personnel Services - Juvenile Court	142,717	75,774	50,000	50,000
	96710	Planning And Engineering Services	56,284	31,755	41,713	41,713
	96711	Planning Services - Environmental	255,141	376,781	200,000	200,000
	96712	Planning Services - EIR Special Services	53,919	0	125,000	125,000
	96715	Planning Services - Community Plans	148,661	105,405	250,000	90,000
	96716	Flood Plain Administration Fees	11,025	4,498	5,300	5,300
	96718	LAFCO Services	74,037	86,300	80,000	91,977
	96719	Building Standard Administration Fees	201	544	700	700
	96730	Agriculture Services	264,845	271,172	285,150	285,150
	96731	Weights And Measures Fees	191,602	211,513	195,000	195,000
	96740	Civil Processing Service	242,464	173,381	167,981	167,981
	96743	Civil Processing Service - Vehicle Equipment	54,000	0	0	0
	96744	Civil Processing Service - Process Service Fees	84,000	0	8,000	8,000
	96749	Court Appointed Counsel Fees	358	205	400	400
	96750	Court Fees And Costs	477,210	539,753	487,122	487,122
	96751	Clerks Fees	90,203	86,281	81,000	81,000
	96754	Passports	56,225	49,400	55,000	55,000
	96757	Civil Suits	51,207	74,988	79,267	154,154
	96761	Estate Fees - Public Administrator	58,388	9,900	23,000	23,000
	96762	Estate Fees - Public Guardian	25,533	17,431	17,000	17,000
	96770	Humane Services	229,597	334,512	335,000	335,000
	96771	Spay/Neuter Surgery	58,451	35,449	50,000	50,000
	96780	Law Enforcement Services	259,236	310,893	334,000	334,000
	96781	Law Enforcement Booking Fees Billed	197,702	114,711	155,000	155,000
	96782	Law Enforcement Booking Fees - Court	10,672	16,053	12,000	12,000
	96784	Law Enforcement - Trial Court	2,390,538	2,375,115	2,729,504	2,729,504
	96786	Law Enforcement Services - Transportation	2,890	0	5,000	5,000
	96790	Recording Fees	69,347	106,562	87,000	87,000
	96791	Recording Fees - Recorder	706,900	725,112	1,000,000	1,000,000
	96792	Micrographic Fees	117,000	101,500	25,000	25,000
	96793	Truncation Fees	0	0	25,000	25,000
	96810	Health Fees	350,014	333,302	351,934	351,934

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Fund Name	Financing Source Category	Financing Source Account	2008-09 Actual	2009-10 Actual	2010-11 Recommended	2010-11 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
	96820	Mental Health Services	10,277	11,387	0	0
	96821	Mental Health Services Fees	34,041	34,855	33,000	33,000
	96822	Mental Health Services Insurance	17,648	8,638	10,000	10,000
	96824	Mental Health - Other Fees	24,496	48,055	36,531	36,531
	96827	Mental Health - Drug Medi Cal	511,393	704,096	955,006	955,006
	96828	Mental Health - Contracts	274,640	380,108	469,778	469,778
	96830	Special Children Services	871	1,020	1,500	1,500
	96840	Sanitation Services	1,120,611	1,231,516	1,500,000	1,500,000
	96846	Sanitation Services - Public Works Tipping Fees	185,000	138,750	185,000	185,000
	96847	Sanitation Services - LEA Landfill	87,123	65,343	87,123	87,123
	96850	Reimbursement Recovery Of Costs	2,415	5,573	205,544	288,126
	96860	Institutional Care And Services	498,615	524,207	443,324	443,324
	96861	Prisoner Board	229,127	120,385	230,000	230,000
	96862	Medicare	26,225	11,955	37,000	37,000
	96863	Medi Cal	3,308,977	6,481,901	5,778,071	5,778,071
	96864	Private Pay/Insurance	12,956	9,068	11,010	11,010
	96881	Educational Services - Officer Training	59,932	53,285	95,880	95,880
	96891	Library Services - Fines	135,487	50,320	50,000	50,000
	96900	Parks And Recreation Fees	106,348	113,019	114,723	114,723
	96901	Parks And Recreation Fees - Entrance Fees	234,078	204,718	212,622	212,622
	96920	Other Services	372,175	388,482	448,925	355,925
	96921	Reimbursement Office	2,325,456	2,582,901	2,549,080	2,549,080
	96924	Bank/Vault Custodial Reimbursement	124,137	127,352	0	0
	96925	Cost Allocation	1,401,315	1,405,879	1,500,000	2,100,000
	96926	Reimbursed Projects	6,000	6,000	0	0
	96927	HSA - Child Support	294,891	322,199	350,000	350,000
	96929	Other Services - Service Charges	21,740	0	0	0
	96934	Other Services - Pay Plan Set Up Fee	15,678	11,900	10,500	10,500
	96935	Other Services - Del Unsec Coll Fees	0	32,275	35,431	35,431
	96940	Interfund Revenue	30,990	26,590	28,190	28,190
		Total Charges For Current Services	*27,311,191*	*31,895,394*	*35,895,797*	*31,139,995*
Other Revenues						
	97000	Other Revenue	0	0	1,000	1,000
	97100	Aid Repayments	475,351	433,210	520,000	570,000
	97110	Stale Dated Aid Payments	48,258	44,421	46,000	46,000
	97210	Operating Transfers In	104,468	5,481,441	423,600	498,767
	97214	Operating Transfers In - Tobacco Securitization	0	7,113,473	4,500,000	13,800,000
	97231	Proceeds Securitization Prop 1 A	0	4,886,338	0	0
	97900	Other Revenue	0	0	0	25,000
	97950	Revenue Applicable To Prior Years	(5,308,401)	1,373,314	0	0
	97960	Sale Of Fixed Assets	12,514	8,090	10,850	10,850
	97970	Other Sales	281,121	216,922	460,147	460,147
	97990	Other Revenue	1,515,506	2,438,320	1,171,695	2,666,023
	97991	Other Revenue - Stale Dated Warrants	51,865	106,568	6,600	6,600
	97992	Other Revenue - Donations	7,114	18,509	15,100	5,100
	97993	Other Revenue - Insurance Proceeds	137,977	389,680	90,565	90,565
	97994	Other Revenue - Unclaimed Funds	13,178	3,413	0	0
	97996	Other Revenue - Bad Check Fees	11,648	8,838	8,900	8,900
	97998	Other Revenue - Cash Overage	185	(68)	75	75
		Total Other Revenues	*(2,649,216)*	*22,522,469*	*7,254,532*	*18,189,027*
Total General Fund Financing Sources			**304,339,002**	**305,712,826**	**321,279,479**	**329,445,320**
Total General Funds Financing Sources			**$ 304,339,002**	**$ 305,712,826**	**$ 321,279,479**	**$ 329,445,320**

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Fund Name	Financing Source Category	Financing Source Account	2008-09 Actual	2009-10 Actual	2010-11 Recommended	2010-11 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Road Fund						
	Taxes					
	91062	Sales and Use Tax - Local Transportation Funds	214,838	118,165	100,000	100,000
		Total Taxes	*214,838*	*118,165*	*100,000*	*100,000*
	Licenses and Permits					
	92120	Construction Permits	17,077	30,991	40,000	40,000
	92160	Other Licenses and Permits	34,255	44,970	45,000	45,000
		Total Licenses and Permits	*51,332*	*75,961*	*85,000*	*85,000*
	Fines, Forfeitures and Penalties					
	93182	Littering Fines	105	1,323	0	0
		Total Fines, Forfeitures and Penalties	*105*	*1,323*	*0*	*0*
	Revenue From Use of Money and Property					
	94200	Interest	69,201	64,661	35,000	35,000
		Total Revenue From Use of Money and Property	*69,201*	*64,661*	*35,000*	*35,000*
	Aid From Other Governmental Agencies					
	95251	Administration and Engineering	25,005	20,004	20,000	20,000
	95252	2104 - 20% Select System	2,594,840	2,067,936	1,804,800	1,516,393
	95254	2106 - Highway Users Tax	498,924	419,067	564,000	564,000
	95255	2103 - Excise Tax Gas Tax	0	0	3,300,000	1,300,000
	95256	Sec 2105 - Prop III	2,284,492	1,815,503	1,391,200	1,102,793
	95257	Washed State Matching Funds	200,000	0	100,000	100,000
	95410	State Aid for Construction	14,434	209,858	417,005	417,005
	95413	State Aid for Design TCRP/RIP	518,539	6,316,721	2,226,000	6,027,831
	95416	State Aid - Grants and Prop 1B	6,417,181	5,055,590	5,055,589	0
	95493	State Gas Tax Refund	2,615	2,032	2,500	2,500
	95494	State - AB 2928	2,314,524	3,103,824	0	0
	95530	Federal Aid for Construction	1,464,757	0	0	1,460,000
	95532	Federal Aid for Design TEA/21	2,829,577	2,530,820	983,500	2,646,801
	95534	Federal Aid for Construction - Safe TEA HPP	685,599	72,051	290,500	1,435,329
	95600	Federal Other	0	0	1,616,000	2,417,400
	95609	STP Replacement - Direct	1,053,372	0	526,686	526,686
	95610	STP Replacement - MCAG	500,262	557,079	557,079	557,079
		Total Aid From Other Governmental Agencies	*21,404,121*	*22,170,485*	*18,854,859*	*20,093,817*
	Charges For Current Services					
	96621	Impact Fees	454,943	1,451,092	800,000	800,000
	96710	Planning and Engineering Services	14,608	390	500	500
	96713	Subdivision Review/Inspection Fees	2,980	1,130	1,000	1,000
	96714	Planning Activity Fees	58,921	45,732	43,000	43,000
	96800	Road and Street Services	13,517	2,175	1,500	1,500
	96926	Reimbursed Projects	2,720,942	2,886,713	2,692,550	2,692,550
		Total Charges For Current Services	*3,265,911*	*4,387,232*	*3,538,550*	*3,538,550*
	Other Revenues					
	97210	Operating Transfers In	222,200	0	0	0
	97950	Revenue Applicable To Prior Years	0	704	0	0
	97960	Sale of Fixed Assets	1,256	0	1,000	1,000
	97990	Other Revenue	446,421	229,814	180,000	180,000
	97991	Other Revenue - Stale Dated Warrants	0	7,100	0	0
	97993	Other Revenue - Insurance Proceeds	1,149	0	0	0
		Total Other Revenues	*671,026*	*237,618*	*181,000*	*181,000*
	Total Road Fund Financing Sources		**25,676,534**	**27,055,445**	**22,794,409**	**24,033,367**

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1	2	3	4	5	6	7
Fire Control Fund						
	Taxes					
	91010	Property Taxes - Current Secured	12,566,967	9,595,096	10,349,052	10,349,052
	91020	Property Taxes - Current Unsecured	720,415	793,824	194,668	710,975
	91040	Property Taxes - Prior Unsecured	10,022	6,545	13,313	13,313
	91097	Other Taxes - Supplemental Taxes	13,266	51,989	5,000	20,000
		Total Taxes	*13,310,670*	*10,447,454*	*10,562,033*	*11,093,340*
	Fines, Forfeitures and Penalties					
	93190	Forfeitures and Penalties	19,270	0	0	0
		Total Fines, Forfeitures and Penalties	*19,270*	*0*	*0*	*0*
	Revenue From Use of Money and Property					
	94200	Interest	398,554	213,487	375,000	213,487
	94210	Rents and Concessions	1	0	1	1
		Total Revenue From Use of Money and Property	*398,555*	*213,487*	*375,001*	*213,488*
	Aid From Other Governmental Agencies					
	95460	State Homeowners Prop Tax Relief	159,779	163,641	125,000	163,641
	95490	State Other	0	0	20,000	20,000
	95591	Federal In-Lieu Tax - Wildlife Refugee	9,570	9,065	10,000	10,000
	95600	Federal Other	513,566	434,438	0	0
		Total Aid From Other Governmental Agencies	*682,915*	*607,144*	*155,000*	*193,641*
	Charges For Current Services					
	96600	Charges For Current Services	49,550	216,351	142,167	216,351
	96920	Other Services	25,137	47,995	10,000	10,000
	96926	Reimbursed Projects	71,891	0	0	0
	96929	Other Services - Service Charges	2,939	5,815	6,500	6,500
		Total Charges For Current Services	*149,517*	*270,161*	*158,667*	*232,851*
	Other Revenues					
	97231	Proceeds Securitization Prop 1 A	0	1,075,864	0	0
	97950	Revenue Applicable to Prior Years	(17)	(70)	0	0
	97960	Sale of Fixed Assets	5,318	0	10,000	10,000
	97990	Other Revenue	360,328	396,765	80,400	80,400
	97991	Other Revenue - Stale Dated Warrants	1,016	483	0	0
	97993	Other Revenue - Insurance Proceeds	3,874	76,500	0	0
		Total Other Revenues	*370,519*	*1,549,542*	*90,400*	*90,400*
	Total Fire Control Fund Financing Sources		**14,931,446**	**13,087,788**	**11,341,101**	**11,823,720**
Affordable Housing Program						
	Revenue From Use of Money and Property					
	94200	Interest	4,298	2,400	4,500	4,500
		Total Revenue From Use of Money and Property	*4,298*	*2,400*	*4,500*	*4,500*
	Aid From Other Governmental Agencies					
	95600	Federal Other	594,080	652,589	4,098,480	4,098,480
		Total Aid From Other Governmental Agencies	*594,080*	*652,589*	*4,098,480*	*4,098,480*
	Charges For Current Services					
	96600	Charges For Current Services	95,272	36,874	63,280	63,280
		Total Charges For Current Services	*95,272*	*36,874*	*63,280*	*63,280*
	Other Revenues					
	97950	Revenue Applicable to Prior Years	62	0	0	0
		Total Other Revenues	*62*	*0*	*0*	*0*
	Total Affordable Housing Financing Sources		**693,712**	**691,863**	**4,166,260**	**4,166,260**

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1	2	3	4	5	6	7
Child Support Services						
	Revenue From Use of Money and Property					
	94200	Interest	12,661	6,177	6,000	6,000
		Total Revenue From Use of Money and Property	*12,661*	*6,177*	*6,000*	*6,000*
	Aid From Other Governmental Agencies					
	95495	State Child Support	2,917,753	3,021,083	3,501,321	3,396,243
	95604	Federal Family Support	5,663,881	5,864,455	6,796,682	6,592,707
		Total Aid From Other Governmental Agencies	*8,581,634*	*8,885,538*	*10,298,003*	*9,988,950*
	Charges For Current Services					
	96810	Health Fees	2,874	0	0	0
		Total Charges For Current Services	*2,874*	*0*	*0*	*0*
	Other Revenues					
	97960	Sale of Fixed Assets	629	0	0	0
	97991	Other Revenue - Stale Dated Warrants	39,280	140	0	0
	97992	Other Revenue - Donations	0	2	0	0
		Total Other Revenues	*39,909*	*142*	*0*	*0*
	Total Child Support Financing Sources		**8,637,078**	**8,891,857**	**10,304,003**	**9,994,950**
Sheriff Inmate Welfare						
	Revenue From Use of Money and Property					
	94200	Interest	15,857	10,162	6,700	6,700
	94212	Other Concessions	290,065	240,708	255,000	255,000
		Total Revenue From Use of Money and Property	*305,922*	*250,870*	*261,700*	*261,700*
	Other Revenues					
	97981	Other Sales - Concession Sales	634,492	595,298	620,000	620,000
	97991	Other Revenue - Stale Dated Warrants	83	0	0	0
		Total Other Revenues	*634,575*	*595,298*	*620,000*	*620,000*
	Total Sheriff Inmate Welfare Financing Sources		**940,497**	**846,168**	**881,700**	**881,700**
Merced County RDA						
	Taxes					
	91010	Property Taxes - Current Secured	66,444	44,891	58,880	58,880
	91020	Property Taxes - Current Unsecured	3,896	5,440	3,965	3,965
	91040	Property Taxes - Prior Unsecured	31	44	0	0
	91097	Other Taxes - Supplemental Taxes	42,097	4,154	0	0
		Total Taxes	*112,468*	*54,529*	*62,845*	*62,845*
	Revenue From Use of Money and Property					
	94200	Interest	5,120	1,781	830	830
		Total Revenue From Use of Money and Property	*5,120*	*1,781*	*830*	*830*
	Aid From Other Governmental Agencies					
	95460	State Homeowners Prop Tax Relief	866	723	0	0
		Total Aid From Other Governmental Agencies	*866*	*723*	*0*	*0*
	Other Revenues					
	97220	Long-Term Debt Proceeds	0	0	700,000	700,000
	97950	Revenue Applicable to Prior Years	0	(32,140)	0	0
		Total Other Revenues	*0*	*(32,140)*	*700,000*	*700,000*
	Total Merced County RDA Financing Sources		**118,454**	**24,893**	**763,675**	**763,675**

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1	2	3	4	5	6	7
First 5 Merced County						
	Revenue From Use of Money and Property					
	94200	Interest	236,840	94,290	60,644	60,644
	94210	Rents & Concessions	3,600	3,600	3,600	3,600
		Total Revenue From Use of Money and Property	*240,440*	*97,890*	*64,244*	*64,244*
	Aid From Other Governmental Agencies					
	95388	State Prop 10 Tob Tax	4,823,549	4,288,699	5,809,133	5,809,133
		Total Aid From Other Governmental Agencies	*4,823,549*	*4,288,699*	*5,809,133*	*5,809,133*
	Charges For Current Services					
	96700	Personnel Services	5,370	10,264	0	0
		Total Charges For Current Services	*5,370*	*10,264*	*0*	*0*
	Other Revenues					
	97990	Other Revenue	5,000	0	0	0
	97991	Other Revenue - Stale Dated Warrants	1,289	154	0	0
		Total Other Revenues	*6,289*	*154*	*0*	*0*
	Total First 5 Merced County Financing Sources		**5,075,648**	**4,397,007**	**5,873,377**	**5,873,377**
Spring Fair						
	Revenue From Use of Money and Property					
	94200	Interest	1,024	2,177	2,000	2,000
	94210	Rents & Concessions	107,505	104,383	125,000	125,000
	94211	Interim Rentals	229,223	179,157	247,000	247,000
	94212	Other Concessions	319,465	297,743	363,000	363,000
		Total Revenue From Use of Money and Property	*657,217*	*583,460*	*737,000*	*737,000*
	Aid From Other Governmental Agencies					
	95410	State Aid For Construction	0	606	165,000	165,000
	95430	State Aid For County Fairs	177,500	237,500	150,000	150,000
		Total Aid From Other Governmental Agencies	*177,500*	*238,106*	*315,000*	*315,000*
	Other Revenues					
	97210	Operating Transfers In	0	35,000	0	0
	97950	Revenue Applicable to Prior Years	1,841	10,109	50,000	50,000
	97977	Other Sales - Livestock Auction	488,839	519,955	0	0
	97990	Other Revenue	49,959	174,081	44,000	44,000
	97991	Other Revenue - Stale Dated Warrants	0	300	0	0
	97992	Other Revenue - Donations	57,079	87,822	98,000	88,574
		Total Other Revenues	*597,718*	*827,267*	*192,000*	*182,574*
	Total Spring Fair Financing Sources		**1,432,435**	**1,648,833**	**1,244,000**	**1,234,574**
Fish & Game						
	Fines, Forfeitures and Penalties					
	93180	Other Court Fines	10,250	7,680	7,000	7,000
		Total Fines, Forfeitures and Penalties	*10,250*	*7,680*	*7,000*	*7,000*
	Revenue From Use of Money and Property					
	94200	Interest	472	198	200	200
		Total Revenue From Use of Money and Property	*472*	*198*	*200*	*200*
	Other Revenues					
	97991	Other Revenue - Stale Dated Warrants	0	408	0	0
		Total Other Revenues	*0*	*408*	*0*	*0*
	Total Fish & Game Financing Sources		**10,722**	**8,286**	**7,200**	**7,200**

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1	2	3	4	5	6	7
Medical Assistance Program						
	Fines, Forfeitures and Penalties					
	93180	Other Court Fines	678,641	739,778	750,000	750,000
		Total Fines, Forfeitures and Penalties	*678,641*	*739,778*	*750,000*	*750,000*
	Revenue From Use of Money and Property					
	94200	Interest	3,844	2,729	2,000	2,000
		Total Revenue From Use of Money and Property	*3,844*	*2,729*	*2,000*	*2,000*
	Aid From Other Governmental Agencies					
	95261	State Motor Vehicle In Lieu Tax Realignment	2,576,491	2,405,965	2,430,000	2,430,000
	95323	Health Realignment	939,037	862,040	770,000	770,000
	95388	State Prop 10 Tob Tax	294,580	198,648	268,000	268,000
	95389	State Prop 99	16,971	21,312	15,000	15,000
		Total Aid From Other Governmental Agencies	*3,827,079*	*3,487,965*	*3,483,000*	*3,483,000*
	Charges For Current Services					
	96700	Personnel Services	0	10,693	33,000	33,000
	96810	Health Fees	39,735	0	500	500
	96850	Reimbursement Recovery of Costs	36,830	40,275	62,000	62,000
		Total Charges For Current Services	*76,565*	*50,968*	*95,500*	*95,500*
	Other Revenues					
	97210	Operating Transfers In	430,463	0	0	0
	97990	Other Revenue	107,000	140,983	95,812	95,812
	97991	Other Revenue - Stale Dated Warrants	24	456	0	0
		Total Other Revenues	*537,487*	*141,439*	*95,812*	*95,812*
	Total Medical Assistance Program Financing Sources		**5,123,616**	**4,422,879**	**4,426,312**	**4,426,312**
SCEAP						
	Revenue From Use of Money and Property					
	94200	Interest	2,152	0	0	0
		Total Revenue From Use of Money and Property	*2,152*	*0*	*0*	*0*
	Aid From Other Governmental Agencies					
	95389	State Prop 99	159,344	46,958	0	0
		Total Aid From Other Governmental Agencies	*159,344*	*46,958*	*0*	*0*
	Other Revenues					
	97950	Revenue Applicable to Prior Years	2,843	623	0	0
		Total Other Revenues	*2,843*	*623*	*0*	*0*
	Total SCEAP Financing Sources		**164,339**	**47,581**	**0**	**0**
Workforce Investment						
	Revenue From Use of Money and Property					
	94200	Interest	4	724	0	0
		Total Revenue From Use of Money and Property	*4*	*724*	*0*	*0*
	Aid From Other Governmental Agencies					
	95490	State Other	1,349,579	2,916,019	2,266,464	2,729,394
	95600	Federal Other	569,916	381,244	100,000	100,000
	95605	Federal - ARRA Funding	0	1,901,980	2,630,878	2,077,754
		Total Aid From Other Governmental Agencies	*1,919,495*	*5,199,243*	*4,997,342*	*4,907,148*
	Total Workforce Investment Financing Sources		**1,919,499**	**5,199,967**	**4,997,342**	**4,907,148**
	Total Special Revenue Funds Funding Sources		**$ 64,723,980**	**$ 66,322,567**	**$ 66,799,379**	**$ 68,112,283**

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 2010-11	County Budget Form Schedule 6 Final

Fund Name	Financing Source Category	Financing Source Account	2008-09 Actual	2009-10 Actual	2010-11 Recommended	2010-11 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	0	7	0	0
		Total Revenue From Use of Money and Property	*0*	*7*	*0*	*0*
	Other Revenues					
	97214	Operating Transfers In - Tobacco Securitization	0	43,341	686,652	686,652
		Total Other Revenues	*0*	*43,341*	*686,652*	*686,652*
	Total Emergency Operations Center Financing Sources		**0**	**43,348**	**686,652**	**686,652**
Correctional Facility						
	Licenses and Permits					
	92580	State - Other	694,831	669,851	0	0
		Total Licenses and Permits	*694,831*	*669,851*	*0*	*0*
	Revenue From Use of Money and Property					
	94200	Interest	157,493	85,465	0	0
		Total Revenue From Use of Money and Property	*157,493*	*85,465*	*0*	*0*
	Total Correctional Facility Financing Sources		**852,324**	**755,316**	**0**	**0**
Mental Health Facility						
	Revenue From Use of Money and Property					
	94200	Interest	2,538	158	0	0
		Total Revenue From Use of Money and Property	*2,538*	*158*	*0*	*0*
	Other Revenues					
	97210	Operating Transfers In	2,467,515	801,554	164,019	171,916
		Total Other Revenues	*2,467,515*	*801,554*	*164,019*	*171,916*
	Total Mental Health Facility Financing Sources		**2,470,053**	**801,712**	**164,019**	**171,916**
Justic Facility						
	Fines, Forfeitures and Penalties					
	93185	Courts Construction Assessments	62,167	80,200	0	0
		Total Fines, Forfeitures and Penalties	*62,167*	*80,200*	*0*	*0*
	Revenue From Use of Money and Property					
	94200	Interest	391	29	0	25
		Total Revenue From Use of Money and Property	*391*	*29*	*0*	*25*
	Other Revenues					
	97991	Other Revenue - Stale Dated Warrants	0	3,563	0	0
		Total Other Revenues	*0*	*3,563*	*0*	*0*
	Total Justice Facility Financing Sources		**62,558**	**83,792**	**0**	**25**
Fire Facility						
	Revenue From Use of Money and Property					
	94200	Interest	4,740	2,351	0	0
		Total Revenue From Use of Money and Property	*4,740*	*2,351*	*0*	*0*
	Total Fire Facility Financing Sources		**4,740**	**2,351**	**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 2010-11	County Budget Form Schedule 6 Final

Fund Name	Financing Source Category	Financing Source Account	2008-09 Actual	2009-10 Actual	2010-11 Recommended	2010-11 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Animal Control Facility						
	Fines, Forfeitures and Penalties					
	93310	Proceeds from Tobacco Judgement	1,316,126	152,083	0	0
	93320	Tobacco Securitization	1,500,000	0	0	0
		Total Fines, Forfeitures and Penalties	*2,816,126*	*152,083*	*0*	*0*
	Revenue From Use of Money and Property					
	94200	Interest	33,477	60	0	5
		Total Revenue From Use of Money and Property	*33,477*	*60*	*0*	*5*
	Total Animal Control Facility Financing Sources		**2,849,603**	**152,143**	**0**	**5**
Courts Building Restoration						
	Revenue From Use of Money and Property					
	94200	Interest	11,219	5,618	0	2,500
		Total Revenue From Use of Money and Property	*11,219*	*5,618*	*0*	*2,500*
	Other Revenues					
	97993	Other Revenue - Insurance Proceeds	468,360	0	0	0
		Total Other Revenues	*468,360*	*0*	*0*	*0*
	Total Courts Building Restoration Financing Sources		**479,579**	**5,618**	**0**	**2,500**
	Total Capital Projects Financing Sources		**$ 6,718,857**	**$ 1,844,280**	**$ 850,671**	**$ 861,098**
Debt Service						
Juvenile Hall						
	Revenue From Use of Money and Property					
	94200	Interest	3,204	1,552	2,200	2,200
		Total Revenue From Use of Money and Property	*3,204*	*1,552*	*2,200*	*2,200*
	Other Revenues					
	97210	Operating Transfers In	914,326	914,325	983,400	983,400
	97212	Operating Transfers In - CSAC COP	81,751	81,853	5,590	5,590
		Total Other Revenues	*996,077*	*996,178*	*988,990*	*988,990*
	Total Juvenile Hall Financing Sources		**999,281**	**997,730**	**991,190**	**991,190**
Energy Retrofit						
	Revenue From Use of Money and Property					
	94200	Interest	130	45	12	12
		Total Revenue From Use of Money and Property	*130*	*45*	*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		**195,590**	**195,505**	**195,472**	**195,472**
Justice Facility						
	Fines, Forfeitures and Penalties					
	93185	Courts Construction Assessments	357,282	443,100	360,000	360,000
	93187	Courts Civil Assessments	310,000	216,629	310,000	310,000
		Total Fines, Forfeitures and Penalties	*667,282*	*659,729*	*670,000*	*670,000*
	Revenue From Use of Money and Property					
	94200	Interest	283	0	0	0
		Total Revenue From Use of Money and Property	*283*	*0*	*0*	*0*
	Total Justice Facility Financing Sources		**667,565**	**659,729**	**670,000**	**670,000**

State Controller Schedules
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COUNTY OF MERCED

State of California
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2010-11

County Budget Form
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Fund Name	Financing Source Category	Financing Source Account	2008-09 Actual	2009-10 Actual	2010-11 Recommended	2010-11 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Dairy Loan Program						
	Revenue From Use of Money and Property					
	94200	Interest	485,139	391,212	287,181	287,181
		Total Revenue From Use of Money and Property	*485,139*	*391,212*	*287,181*	*287,181*
	Other Revenues					
	97999	Other Revenue - Principal Pmts LTD	1,523,450	1,337,536	812,712	812,712
		Total Other Revenues	*1,523,450*	*1,337,536*	*812,712*	*812,712*
	Total Dairy Loan Program Financing Sources		**2,008,589**	**1,728,748**	**1,099,893**	**1,099,893**
Pension Obligation Bonds						
	Revenue From Use of Money and Property					
	94200	Interest	239,010	77,164	30,000	30,000
		Total Revenue From Use of Money and Property	*239,010*	*77,164*	*30,000*	*30,000*
	Other Revenues					
	97990	Other Revenue	4,015,157	5,624,729	6,911,000	6,911,000
		Total Other Revenues	*4,015,157*	*5,624,729*	*6,911,000*	*6,911,000*
	Total Pension Obligation Bonds Financing Sources		**4,254,167**	**5,701,893**	**6,941,000**	**6,941,000**
	Total Debt Service Financing Sources		**$ 8,125,192**	**$ 9,283,605**	**$ 9,897,555**	**$ 9,897,555**
	TOTAL ALL FUNDS		**$ 383,907,031**	**$ 383,163,278**	**$ 398,827,084**	**$ 408,316,256**

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COUNTY OF MERCED

State of California
Summary of County Financing Uses By Function And Fund
Governmental Funds
Fiscal Year 2010-11

County Budget Form
Schedule 7
Final

Description		2008-09 Actual	2009-10 Actual	2010-11 Recommended	2010-11 Adobted by the Board of Supervisors
1		2	3	4	5
Summarization By Function					
General		42,462,590	46,263,874	45,840,781	48,938,585
Public Protection		115,649,348	116,076,362	130,722,745	132,444,379
Public Ways and Facilities		19,769,349	22,296,640	27,619,077	25,568,887
Health and Sanitation		54,790,397	49,659,684	56,715,681	56,574,921
Public Assistance		144,394,517	147,890,903	163,889,246	163,131,163
Education		3,083,815	2,909,134	2,873,131	2,889,387
Recreation and Cultural Services		2,964,978	2,323,939	2,284,874	2,702,374
Debt Service		9,330,318	9,579,279	9,899,401	9,962,901
Total Financing Uses by Function		**392,445,312**	**396,999,815**	**439,844,936**	**442,212,597**
Appropriation for Contingencies					
General Fund				6,400,000	6,400,000
Total Appropriation for Contingencies		**0**	**0**	**6,400,000**	**6,400,000**
Subtotal Financing Uses		**392,445,312**	**396,999,815**	**446,244,936**	**448,612,597**
Provisions for Reserves and Designations					
Special Revenue Funds				367,332	800,460
Capital Projects Funds				61,783	979,358
Debt Service Funds				6,027,244	6,363,729
Total Reserves and Designations				**6,456,359**	**8,143,547**
Total Financing Uses		**392,445,312**	**396,999,815**	**452,701,295**	**456,756,144**
Summarization By Fund					
General Fund	1010	316,764,316	319,462,620	361,523,891	365,366,547
Special Revenue Funds					
Road	1020	19,769,349	22,296,640	27,619,077	25,568,887
Fire Control	1320	11,932,551	12,606,662	14,040,986	14,572,080
Affordable Housing Program	1060	759,527	639,859	4,166,260	4,301,680
Child Support Services Agency	1075	8,861,862	8,862,881	10,362,282	10,035,089
Sheriff Inmate Welfare	1240	753,881	698,788	1,211,903	1,211,903
Merced County Redevelopment Agency	1400	417,497	27,211	763,675	763,675
First 5 Merced County	1500	7,034,719	5,115,525	5,870,328	6,495,229
Spring Fair	1505	1,518,913	1,523,856	1,216,018	1,216,018
Fish and Game	1510	13,514	11,511	7,200	8,085
Medical Assistance Program	1515	4,662,728	4,862,630	4,618,280	4,618,280
SCEAP	1520-39, 1600-22	202,902	150,759	0	0
Workforce Investment	1580-85	1,916,166	5,115,362	4,999,342	4,963,700
Capital Projects Funds					
Emergency Operations Center	1808	0	43,341	0	0
Correctional Facility	1810	167,374	5,016,875	60,130	977,007
Mental Health Facility	1811	2,781,630	816,043	0	0
Justice Facility	1812	80,730	80,200	0	3,691
Fire Facilities	1813	0	0	1,653	2,351
Animal Control Facility	1815	5,422,679	155,361	25	25
Courts Building Restoration	1816	138,267	0	423,600	425,267
Debt Service Funds					
Juvenile Hall	1796	992,765	994,063	996,589	996,589
Energy Retrofit	1797	195,509	195,509	195,560	195,560
Justice Facility	1802	664,056	665,481	674,732	670,000
Dairy Loan Program	1804	1,127,767	1,077,768	1,217,764	1,714,013
Pension Obligation Bonds	1799	6,266,610	6,580,870	12,732,000	12,650,468
Total Financing Uses		**392,445,312**	**396,999,815**	**452,701,295**	**456,756,144**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Financing Uses by Function, Activity and Budget Unit Gvoernmental Funds Fiscal Year 2010-11	County Budget Form Schedule 8 Final

	Function, Activity and Budget Unit	2008-09 Actual	2009-10 Actual	2010-11 Recommended	2010-11 Adopted By The Board Of Supervisors
	1	2	3	4	5
General					
Legislative and Administration					
10000	Board of Supervisors	1,813,413	1,842,088	1,742,324	1,629,858
10100	County Executive Office	2,060,992	2,192,579	2,438,502	2,284,295
10200	Special Auditing	116,335	119,589	152,500	137,500
10400	Board of Equalization	3,932	7,393	13,700	13,700
	Total Legislative and Administration	*3,994,672*	*4,161,649*	*4,347,026*	*4,065,353*
Finance					
11000	Auditor-Controller	3,414,948	3,248,193	3,595,384	3,595,384
11100	Revenue and Reimbursement	1,829,935	1,876,392	2,294,915	2,222,915
11200	Assessor	3,539,627	3,704,537	3,905,387	3,905,387
11300	Tax Collector	621,755	663,762	820,846	785,846
11400	Treasurer	833,030	906,625	1,073,690	1,022,690
11500	Administrative Services - Support Services	1,776,369	1,590,031	2,008,904	2,008,904
	Total Finance	*12,015,664*	*11,989,540*	*13,699,126*	*13,541,126*
Counsel					
12500	County Counsel	2,055,406	2,179,720	2,339,706	2,307,206
	Total Counsel	*2,055,406*	*2,179,720*	*2,339,706*	*2,307,206*
Personnel					
13000	Human Resources	1,400,727	1,514,229	1,733,513	1,713,341
13100	Employee Development	60,330	95,357	290,701	129,680
	Total Personnel	*1,461,057*	*1,609,586*	*2,024,214*	*1,843,021*
Elections					
14000	Registrar of Voters	539,538	528,168	730,633	889,083
14200	Elections	695,850	735,825	772,726	765,226
	Total Elections	*1,235,388*	*1,263,993*	*1,503,359*	*1,654,309*
Property Management					
16000	DPW - Building Services Division	2,337,360	1,955,184	2,447,926	2,432,226
16200	Taxes, Benefits and Assessments	47,346	60,550	125,000	125,000
	Total Property Management	*2,384,706*	*2,015,734*	*2,572,926*	*2,557,226*
Plant Acquisition					
16900	Capital Projects - Courts Building Restoration	138,267	0	423,600	425,267
17000	Capital Improvement Program	1,872,141	8,991,423	7,035,000	15,827,659
17100	District Projects	345,372	377,864	200,000	200,000
17200	Capital Projects - Correctional Facility	167,374	5,016,875	0	0
17300	Capital Projects - Mental Health Facility	2,781,630	816,043	0	0
17400	Capital Projects - Justice Facility	80,730	80,200	0	3,691
17700	Capital Projects - Emergency Operations Center	0	43,341	0	0
17900	Capital Projects - Animal Control Facility	5,422,679	155,361	25	25
	Total Plant Acquisition	*10,808,193*	*15,481,107*	*7,658,625*	*16,456,642*
Promotion					
18000	Advertising	50,878	147,517	75,000	75,000
18100	Merced County Spring Fair	1,518,913	1,523,856	1,216,018	1,216,018
18200	Commerce, Aviation and Economic Development	1,420,345	1,070,232	1,544,731	1,352,342
18400	UC Merced Development Office	71,410	0	0	0
18500	Merced County Redevelopment Agency	417,497	27,211	763,675	763,675
	Total Promotion	*3,479,043*	*2,768,816*	*3,599,424*	*3,407,035*
Other General					
19000	Risk Management	1,004,422	1,076,884	1,363,787	1,292,122
19200	Retirement Association	1,173,703	1,645,786	5,111,664	0
19700	Operating Transfers	1,440,369	651,926	350,000	350,000
19900	DPW - Public Works Administration	1,409,967	1,419,133	1,270,924	1,464,545
	Total Other General	*5,028,461*	*4,793,729*	*8,096,375*	*3,106,667*
	Total General	**42,462,590**	**46,263,874**	**45,840,781**	**48,938,585**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Financing Uses by Function, Activity and Budget Unit Gvoernmental Funds Fiscal Year 2010-11	County Budget Form Schedule 8 Final

	Function, Activity and Budget Unit	2008-09 Actual	2009-10 Actual	2010-11 Recommended	2010-11 Adopted By The Board Of Supervisors
	1	2	3	4	5
Public Protection					
Judicial					
20000	County Court Operations	2,115,507	1,760,493	2,000,000	2,000,000
20100	Child Support Services Agency	8,861,862	8,862,881	9,994,950	9,994,950
20200	Grand Jury	37,744	20,438	25,000	25,000
20400	District Attorney	10,566,086	11,031,032	12,240,186	12,489,978
20600	Public Defender	3,435,737	3,699,815	4,145,521	4,117,036
20900	Justice Automation System	61,752	58,276	0	0
21200	Indigent Defense	2,045,124	2,023,433	2,084,031	2,084,031
	Total Judicial	*27,123,812*	*27,456,368*	*30,489,688*	*30,710,995*
Police Protection					
22000	Sheriff - Court Security	2,222,877	2,143,374	0	0
22100	Sheriff	19,507,748	18,753,999	22,956,338	24,542,555
	Total Police Protection	*21,730,625*	*20,897,373*	*22,956,338*	*24,542,555*
Detention and Correction					
23000	Sheriff - Corrections	19,447,800	20,389,634	21,641,557	21,397,586
23100	Sheriff - Inmate Welfare	753,881	698,788	1,211,903	1,211,903
23300	Juvenile Hall	8,518,852	8,706,622	10,250,221	10,148,912
23400	Probation	9,736,891	9,769,286	10,641,318	10,591,100
23700	State Institutions	287,868	118,997	150,000	150,000
	Total Detention and Correction	*38,745,292*	*39,683,327*	*43,894,999*	*43,499,501*
Fire Protection					
25000	Fire	11,698,186	12,091,425	13,250,589	14,107,288
25100	Emergency Services	234,365	515,237	790,397	464,792
	Total Fire Protection	*11,932,551*	*12,606,662*	*14,040,986*	*14,572,080*
Flood Control					
26000	DPW - Creek Projects Division	348,973	414,012	676,401	676,401
	Total Flood Control	*348,973*	*414,012*	*676,401*	*676,401*
Protective Inspection					
27000	Agricultural Commissioner	3,039,059	3,277,450	3,327,749	3,320,749
27100	Special Pest Control	115,577	101,296	150,000	150,000
27200	Sealer of Weights and Measures	519,399	494,942	592,462	583,962
27300	DPW - Building Division	1,265,965	1,201,968	1,043,045	1,037,645
27400	DPW - Professional Services Division	2,493,275	2,304,146	1,832,456	1,816,906
	Total Protective Inspection	*7,433,275*	*7,379,802*	*6,945,712*	*6,909,262*
Other Protection					
28000	Recorder	1,358,837	1,029,826	1,207,871	1,182,871
28100	Coroner	976,700	1,001,230	1,096,461	1,096,461
28200	Affordable Housing Program	759,527	639,859	4,166,260	4,166,260
28300	Eastside Fish and Game Association	13,514	6,311	3,600	4,247
28400	Los Banos Sportsmen's Association	0	5,200	3,600	3,838
28500	Planning and Community Development	3,103,371	3,065,017	2,745,978	2,562,881
28600	Local Agency Formation Commission	78,847	34,124	107,934	77,934
28700	Agricultural Commissioner - Animal Control	1,753,121	1,636,508	2,000,098	1,899,274
28800	Predatory Animal Control	52,000	54,000	56,646	56,646
28900	Merced County Association of Governments	66,456	66,534	87,126	87,126
29000	Airport Land Use Commission	5,084	11,532	52,175	232,175
29400	County Clerk	167,363	88,677	190,872	163,872
	Total Other Protection	*8,334,820*	*7,638,818*	*11,718,621*	*11,533,585*
	Total Public Protection	**115,649,348**	**116,076,362**	**130,722,745**	**132,444,379**
Public Ways and Facilities					
Public Ways					
30000	DPW - Road Division	19,769,349	22,296,640	27,619,077	25,568,887
	Total Public Ways	*19,769,349*	*22,296,640*	*27,619,077*	*25,568,887*
	Total Public Ways and Facilities	**19,769,349**	**22,296,640**	**27,619,077**	**25,568,887**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Financing Uses by Function, Activity and Budget Unit Gvoernmental Funds Fiscal Year 2010-11	County Budget Form Schedule 8 Final

	Function, Activity and Budget Unit	2008-09 Actual	2009-10 Actual	2010-11 Recommended	2010-11 Adopted By The Board Of Supervisors
	1	2	3	4	5
Health and Sanitation					
Health					
40000	Health	15,964,363	14,053,184	15,846,432	15,493,125
40600	First 5 Merced County	7,034,719	5,115,525	5,870,328	5,870,328
41500	Mental Health	26,925,685	25,477,586	30,380,641	30,593,188
	Total Health	*49,924,767*	*44,646,295*	*52,097,401*	*51,956,641*
Hospital Care					
45600	07/08 SCEAP Non-County Hospitals	15,586	0	0	0
45700	07/08 SCEAP Physician Services	550	0	0	0
45800	07/08 EMSA SB 2132 HSA Funds	115,953	0	0	0
45900	07/08 EMSA SB 2132 PSA Funds	30,598	0	0	0
47600	08/09 SCEAP Non-County Hospitals	18,707	7,532	0	0
47700	08/09 SCEAP Physician Svcs	0	133	0	0
47800	08/09 EMSA SB 2132 HSA Funds	11,745	138,674	0	0
47900	08/09 EMSA SB 2132 PSA Funds	9,763	4,420	0	0
49500	Medical Assistance Program	4,662,728	4,862,630	4,618,280	4,618,280
	Total Hospital Care	*4,865,630*	*5,013,389*	*4,618,280*	*4,618,280*
	Total Health and Sanitation	**54,790,397**	**49,659,684**	**56,715,681**	**56,574,921**
Public Assistance					
Administration					
50000	Human Services Agency	67,602,291	66,614,831	76,724,121	76,526,577
50500	IHSS Public Authority	1,632,170	1,423,605	1,529,722	1,523,272
	Total Administration	*69,234,461*	*68,038,436*	*78,253,843*	*78,049,849*
Aid Programs					
51000	Assistance to the Needy	67,366,769	67,283,386	71,870,940	72,426,785
	Total Aid Programs	*67,366,769*	*67,283,386*	*71,870,940*	*72,426,785*
General Relief					
53000	Aid to Indigents	328,080	243,386	277,131	277,131
	Total General Relief	*328,080*	*243,386*	*277,131*	*277,131*
Other Assistance					
55000	Department of Workforce Investment (DWI)	3,780,006	5,572,875	6,743,507	5,604,784
55100	DWI - WIA - Youth	1,070,956	1,975,113	1,502,986	1,924,636
55200	DWI - WIA - Adults	134,883	440,409	298,777	300,081
55300	DWI - WIA - Dislocated Workers	81,471	482,338	464,701	459,429
55600	Department of Labor - Employment and Training	569,916	381,244	100,000	152,287
57600	DWI - Youth Special	58,940	1,146,803	1,545,800	442,098
57700	DWI - Adult Special	0	218,977	148,753	204,524
57800	DWI - Dislocated Worker Special	0	284,941	531,004	774,891
57900	DWI - CCWC Green Jobs	0	185,537	407,321	705,754
59000	Area Agency on Aging	1,769,035	1,637,458	1,744,483	1,808,914
	Total Other Assistance	*7,465,207*	*12,325,695*	*13,487,332*	*12,377,398*
	Total Public Assistance	**144,394,517**	**147,890,903**	**163,889,246**	**163,131,163**
Education					
Library Services					
60000	Library	2,724,461	2,624,893	2,545,509	2,561,765
	Total Library Services	*2,724,461*	*2,624,893*	*2,545,509*	*2,561,765*
Agricultural Education					
61000	Cooperative Extension	359,354	284,241	327,622	327,622
	Total Agricultural Education	*359,354*	*284,241*	*327,622*	*327,622*
	Total Education	**3,083,815**	**2,909,134**	**2,873,131**	**2,889,387**
Recreation and Cultural Services					
Recreation Facilities					
70000	DPW - Recreation Division	259,542	257,591	276,796	265,296
70100	DPW - Special Recreation Division	108,596	68,100	60,000	60,000
70200	DPW - Parks Division	2,596,840	1,998,248	1,948,078	2,377,078
	Total Recreation Facilities	*2,964,978*	*2,323,939*	*2,284,874*	*2,702,374*
	Total Recreation and Cultural Services	**2,964,978**	**2,323,939**	**2,284,874**	**2,702,374**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Detail of Financing Uses by Function, Activity and Budget Unit Gvoernmental Funds Fiscal Year 2010-11	County Budget Form Schedule 8 Final

Function, Activity and Budget Unit	2008-09 Actual	2009-10 Actual	2010-11 Recommended	2010-11 Adopted By The Board Of Supervisors
1	2	3	4	5
Debt Service				
Long Term Debt Service				
70800 Debt Service - Juvenile Hall	992,765	994,063	996,589	996,589
70900 Debt Service - Energy Retrofit	195,509	195,509	195,560	195,560
Total Long Term Debt Service	*1,188,274*	*1,189,572*	*1,192,149*	*1,192,149*
Interest on Notes and Warrants				
71000 Interest on TRANS and Other Notes	83,611	65,588	110,000	100,000
Total Interest on Notes and Warrants	*83,611*	*65,588*	*110,000*	*100,000*
Long Term Debt Service				
71300 Debt Service - Justice Facility	664,056	665,481	670,000	670,000
71500 Debt Service - Dairy Loan Program	1,127,767	1,077,768	1,007,769	1,081,269
71900 Debt Service - Pension Obligation Bonds	6,266,610	6,580,870	6,919,483	6,919,483
Total Long Term Debt Service	*8,058,433*	*8,324,119*	*8,597,252*	*8,670,752*
Total Debt Service	**9,330,318**	**9,579,279**	**9,899,401**	**9,962,901**
Grand Total Financing Uses by Function	**392,445,312**	**396,999,815**	**439,844,936**	**442,212,597**

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 2010-2011

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
OTHER REVENUE	442	281	177	177
TOTAL REVENUES	442	281	177	177
SALARIES & EMPLOYEE BENEFITS	1,286,408	1,339,318	1,465,887	1,421,736
SERVICES & SUPPLIES	580,825	536,310	366,017	297,702
OTHER CHARGES	-645	-175	0	0
INTRAFUND & INTERFUND TRANSFERS	-53,175	-76,975	-89,580	-89,580
CAPITAL ASSETS	0	43,610	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,813,413	1,842,088	1,742,324	1,629,858
NET COST	-1,812,971	-1,841,807	-1,742,147	-1,629,681

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

BOARD OF SUPERVISORS

BUDGET UNIT 10000

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

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

EXECUTIVE'S COMMENT

The rapid change in technology has resulted in the department implementing an Automated Board Agenda Management System. The system is a three-part program that provides an Automated Board Meeting Packet on a CD, provides file integrity and enhances document retrieval, and allows departments to review and electronically sign off on Board Agenda Items. Based on Board direction for FY 2007/08 and FY 2008/09, appropriation has been anticipated for Community Specific Plans, and future infrastructure expansion.

REVENUE

This category is increased based on current and projected collections.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Board of Supervisors	5	5	5	5
Chief Deputy Board Clerk	1	1	1	1
Deputy Board Clerk I/II	4	4	4	4
Administrative Assistant (At-Will)	2	3	3	3
TOTAL FULL-TIME & VS	12	13	13	13
Extra Help				
EH Deputy Board Clerk I/II	1.00	1.00	1.00	1.00
EH Student Intern	0.45	0.45	0.45	0.45
TOTAL FTE	1.45	1.45	1.45	1.45
TOTAL BUDGETED/APPROVED	13.45	14.45	14.45	14.45

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

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

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

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

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.

SERVICES AND SUPPLIES

This category was decreased overall based on a reduction in Professional and Special Services reflecting current efforts related to the County General Plan. Rents and Leases-Equipment, and Professional and Special Services-Duplicating were also reduced due to fiscal constraints.

On August 24, 2010 (final budget) reductions were made in Transportation and Travel – Car Allowance, Publications and Legal Notices, and Transportation and Travel categories based on prior year actual expenditures.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund In accounts is adjusted due to Administrative Assistant costs charged to other departments.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($44,151)	*($68,315)*				*($112,466)*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TOTAL REVENUES	0	0	0	0
SALARIES & EMPLOYEE BENEFITS	1,735,622	1,851,058	1,817,386	1,756,164
SERVICES & SUPPLIES	332,955	325,512	621,116	528,131
OTHER CHARGES	0	-151	0	0
INTRAFUND & INTERFUND TRANSFERS	-7,585	6,230	0	0
CAPITAL ASSETS	0	9,930	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,060,992	2,192,579	2,438,502	2,284,295
NET COST	-2,060,992	-2,192,579	-2,438,502	-2,284,295

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

COUNTY EXECUTIVE OFFICE

BUDGET UNIT 10100

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
County Executive Officer	1	1	1	1
Assistant County Executive Officer	1	1	1	1
Deputy County Executive-Budget	1	1	1	1
Director of Governmental Affairs	1	1	1	***0***
Management Analyst I/II/III	6	4	4	4
Special Projects-Grant Writer	1	1	1	1
Executive Secretary-Confidential	1	1	1	1
Administrative Support Aide-Confidential	1	1	1	1
Secretary III-Confidential	1	1	1	1
TOTAL FULL-TIME & VS	14	12	12	11
TOTAL BUDGETED/APPROVED	14.00	12.00	12.00	11.00

On January 9, 2007 the Board of Supervisors approved the transfer of one (1) Mental Health Compliance Officer (Position # 289) from the Mental Health Department and changed title to County Compliance Officer. On February 13, 2007 (Mid-Year) one (1) Deputy County Administrator-Budget (Position #8) was changed to Deputy County Executive-Budget.

The County Compliance Officer position (#289) was removed for FY07/08.

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

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

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

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

SERVICES AND SUPPLIES

This category decreased due to Professional and Special Services, Special Department Expense - Other, and Transportation and Travel Expense - County Vehicle based on projected trends and usage.

SERVICES AND SUPPLIES (Continued)

On August 24, 2010 (final budget) Professional and Special Services - Special Services, Transportation and Travel Expense – In State Overnight and Transportation and Travel Expense - Out of State were reduced based on prior year actual expenditures.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers Out was adjusted based on departmental estimate.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($61,222)	*($92,985)*				*($154,207)*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
CHARGES FOR CURRENT SERVICES	30,990	26,590	28,190	28,190
TOTAL REVENUES	30,990	26,590	28,190	28,190
SERVICES & SUPPLIES	121,085	124,389	152,500	137,500
INTRAFUND & INTERFUND TRANSFERS	-4,750	-4,800	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	116,335	119,589	152,500	137,500
NET COST	-85,345	-92,999	-124,310	-109,310

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

SPECIAL AUDITING

BUDGET UNIT 10200
This budget unit is administered through the County Auditor's Office and was established to provide appropriation for the County's Comprehensive Annual Financial Report (CAFR) required under Section 25250 of the Government Code, the Federal Single Audit Act of 1984, and the U.S. Office of Management and Budget Circular A-133. A portion of the Single Audit Cost is recovered through the Countywide Cost Allocation Plan.

REVENUE
This category is budgeted at the prior year amount.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
This category is budgeted at the prior year amount.

At final budget Professional and Special Services – Audits was decreased based on prior year expenditures.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
Intrafund Transfer In is adjusted to reflect no Transfer In projected this year.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($15,000)				*($15,000)*	*$0*

STATE CONTROLLER
COUNTY BUDGET ACT
JANUARY 2010

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

COUNTY BUDGET FORM
SCHEDULE 9
FINAL

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	3,932	7,393	13,700	13,700
TOTAL EXPENDITURES/APPROPRIATIONS	3,932	7,393	13,700	13,700
NET COST	-3,932	-7,393	-13,700	-13,700

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

BOARD OF EQUALIZATION

BUDGET UNIT 10400

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

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

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

EXECUTIVE'S COMMENT

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

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

SERVICES AND SUPPLIES

This category is budgeted at the prior year amount.

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 2010-2011

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TAXES	67,172,449	52,623,879	54,341,864	55,686,870
LICENSES AND PERMITS	1,811,170	1,488,189	1,655,000	1,655,000
FINES FORFEITS AND PENALTIES	369,785	136,542	152,500	152,500
USE OF MONEY AND PROPERTY	4,094,356	1,834,670	3,000,000	1,200,000
AID FROM OTHER GOVT AGENCIES	2,637,087	1,186,263	1,220,000	1,220,000
CHARGES FOR CURRENT SERVICES	1,845,085	1,626,783	1,705,000	2,305,000
OTHER REVENUE	273,617	4,667,421	14,600	14,600
TOTAL REVENUES	78,203,549	63,563,747	62,088,964	62,233,970
SALARIES & EMPLOYEE BENEFITS	2,485,352	2,428,234	2,671,502	2,671,502
SERVICES & SUPPLIES	908,075	819,959	923,882	923,882
CAPITAL ASSETS	21,521	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,414,948	3,248,193	3,595,384	3,595,384
NET COST	74,788,601	60,315,554	58,493,580	58,638,586

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

AUDITOR-CONTROLLER

BUDGET UNIT 11000

The Office of Auditor was created by the State Legislature under Article II of the State Constitution (Government Code Sections 24000 through 24009). The duties of this office are defined in Government Code Sections 26900 through 26923. The Board of Supervisors with Resolution No. 64-83 added the function of Controller to the Auditor and the authority and duties are defined in Government Code Sections 26881 through 26883. The Auditor was incorporated with the Recorder in 1875 and recombined in 1955. In January 1995 the Auditor assumed the functions of County Clerk, Registrar of Voters, and Elections. On August 19th, the Board of Supervisors approved reorganizing the Recorder, Elections, Registrar of Voters, and County Clerk functions from the Auditor/Controller's Office to other departments. This change in title and management oversight became effective January 5, 2009

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

REVENUE

Countywide Revenue is decreased overall based on a reduction in Interest associated with operating cash flow; Cost Allocation is adjusted based on current data, and In Lieu Local Sales and Use Tax Revenue.

At final budget Property Taxes – Current Secured and Cost Allocation were increased based on revised estimates. Interest was decreased based on prior actual receipts.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Auditor/Controller/Recorder/Clerk	1	1	1	1
Auditor/Controller/Recorder/Clerk Designee	1	0	0	0
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	2	1	1	1
Accountant I/II/III	5	5	5	5
Staff Services Analyst I/II	1	1	1	1
Supervising Accounting Technician	4	4	3	3
Accounting Technician	2	2	3	3
Payroll Technician–Confidential	1	1	1	1
Secretary III	1	1	1	1
Account Clerk III	2	1	1	1
Account Clerk I/II	1	0	1	1
TOTAL FULL-TIME & VS	26	22	23	23

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Extra Help				
EH Account Clerk III	0.23	0.23	0.23	0.23
EH Special Projects	0.25	0.25	0.25	0.25
TOTAL FTE	0.48	0.48	0.48	0.48
TOTAL BUDGETED/APPROVED	26.48	22.48	23.48	23.48

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

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

On February 19, 2008, one (1) Supervising Auditor/Accountant was converted to a Supervising Accountant.

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Account Clerk I/II (Position #20), one (1) Account Clerk III (Position #13), and one (1) Auditor I/II/III (Position #1).

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

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

SERVICES AND SUPPLIES

This category increased overall due to an increase in Office Expenses - General and Office Expenses – Computers. Professional and Specialized Services - Data Processing costs was decreased based on estimates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
					$0	***$145,006***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
CHARGES FOR CURRENT SERVICES	2,341,884	2,627,814	2,598,502	2,598,502
OTHER REVENUE	25	159	0	0
TOTAL REVENUES	2,341,909	2,627,973	2,598,502	2,598,502
SALARIES & EMPLOYEE BENEFITS	1,483,776	1,546,301	1,703,298	1,703,298
SERVICES & SUPPLIES	425,321	419,134	697,466	625,466
OTHER CHARGES	0	-45	0	0
INTRAFUND & INTERFUND TRANSFERS	-85,316	-91,745	-105,849	-105,849
CAPITAL ASSETS	6,154	2,747	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,829,935	1,876,392	2,294,915	2,222,915
NET COST	511,974	751,581	303,587	375,587

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

REVENUE AND REIMBURSEMENT

BUDGET UNIT 11100

Revenue and Reimbursement is a division of the ***Treasurer – Tax Collector's*** Office and was established by a minute order of the Board of Supervisors in 1973 to collect and control County accounts receivable.

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

EXECUTIVE'S COMMENT

Columbia Ultimate Business Systems (CUBS), the automated collections system installed at the end of FY 1991/92, has increased collections substantially, reducing operating costs as a percentage of collections and providing a mechanism to accommodate accounts receivable needs in County departments. During FY 1997/98 this system was upgraded and converted from a stand alone system to a personal computer-based system to operate on the County's Wide Area Network. Programming to meet the department's custom reports and programming requirements through the CUBS automated collection system have continued through ***FY 2010/11 to meet the department's changing needs.***

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

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

REVENUE

This category has increased due to estimated increase to Reimbursement Office revenues due to increased collection activity for unsecured taxes and stale warrants.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Revenue & Reimbursement Officer	1	1	1	1
Collection Supervisor	1	1	1	1
Supervising Accounting Technician	1	1	1	1
Accounting Technician	1	1	1	1
Collection Clerk I/II/III	6	6	6	6
Collection Agent I/II/III	9	8	***9***	***9***
Legal Clerk I/II	1	1	***0***	***0***
TOTAL FULL TIME & VS	20	19	19	19
Extra Help				
EH Account Clerk I/II	1.00	1.00	1.00	1.00
TOTAL FTE	1.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	21.00	20.00	20.00	20.00

One (1) Supervising Accounting Technician (Position #25) continues to be 100% revenue supported. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

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.

The salary 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.

One Collection Agent I/II was incorrectly reported as a Legal Clerk I/II at Proposed budget due to administrative oversight.

SERVICES AND SUPPLIES
This category has increased overall due to Professional and Specialized Services – Data Processing based on new estimates and Transportation and Travel – Out of State. The category was decreased for a reduction in Transportation and Travel-County Vehicle.

This category is decreased overall by reducing accounts Professional & Special Services, Professional & Special Services – Collection Fees, and Transportation & Travel – In State Overnight based on prior year actual.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
Intrafund Transfers In was adjusted to reflect a contract with HSA for one collector position.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	(72,000)				*($72,000)*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
CHARGES FOR CURRENT SERVICES	1,265,118	1,124,829	740,000	740,000
OTHER REVENUE	531,909	20,875	22,400	22,400
TOTAL REVENUES	1,797,027	1,145,704	762,400	762,400
SALARIES & EMPLOYEE BENEFITS	3,129,549	3,297,918	3,394,232	3,394,232
SERVICES & SUPPLIES	410,078	406,619	441,155	441,155
CAPITAL ASSETS	0	0	70,000	70,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,539,627	3,704,537	3,905,387	3,905,387
NET COST	-1,742,600	-2,558,833	-3,142,987	-3,142,987

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

ASSESSOR

BUDGET UNIT 11200

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

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

In July 2000, the Board of Supervisors approved the implementation of the "California Land Conservation Act" (Williamson Act), a program designed to provide an incentive for farmers and ranchers to remain in agriculture. The Act authorizes a city or county, by contract with the landowner, to limit the use of land to agricultural use or as an agricultural preserve in exchange for reduced property taxes.

Senate Bill 1062, effective January 1, 2004 and the revised Revenue and Taxation Code Section 670 regarding veteran's organization/welfare property tax exemptions created a change in responsibility from the State Board of Equalization to the Assessor for the *sole determination* concerning the property qualification in the administration of annual exemptions. The duties of the Assessor include administration of the welfare exemption, reviewing all claims for the welfare and veteran's organization exemptions, notifying claimants of ineligible property, and conducting audits and verifications of the organizations' books, records, financial statements and operations to gather information. More than 200 applications of this type are filed each year.

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

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

REVENUE

This category is increased for Tax Admin Fees – Supplemental Taxes on this year's actual revenue and market conditions.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Assessor/Recorder	1	1	1	1
Assistant Assessor/Recorder	1	1	1	1
Chief of Mapping & Title Services	1	1	1	1
Chief Auditor/Appraiser	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Chief Appraiser	1	1	1	1
Auditor Appraiser I/II/III	5	4	4	4
Supervising Appraiser	2	2	2	2
Supervising Auditor/Appraiser	1	1	1	1
Appraiser I/II/III	10	8	7	7
Assistant Title Technician	2	2	1	1
Title Technician	1	1	1	1
Cadastral Drafting Technician I/II	2	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	7	6	5	5
TOTAL FULL-TIME & VS	39	34	31	31
Extra Help				
EH Appraiser I/II/III	0.00	0.50	0.50	0.50
EH Assessment Clerk III	0.10	0.10	0.10	0.10
TOTAL FTE	0.10	0.60	0.60	0.60
TOTAL BUDGETED/APPROVED	39.10	34.60	31.60	31.60

The following six positions were previously 100% supported by the State Property Tax Administration Grant Program and have been moved into the General Fund effective FY 08/09: two (2) Auditor Appraiser I/II (Position #3, 6), two (2) Appraiser I/II (Position #7, 11), one (1) Appraiser Assistant (Position #15), and one (1) Assessment Clerk (Position #32). Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

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

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

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.

At Proposed budget it is recommended that the Board of Supervisors delete 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 budget restraints.

The salary 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 adjustments in Special Department Expenses-Other, Transportation and Travel-Out of State, and Office Expense-General based on fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
81045 Appraisal Software	$70,000	$70,000	$70,000
Total	$70,000	$70,000	$70,000

The Appraisal Software is requested to increase efficiency in residential valuations, facilitate assessment appeals, assist in identifying trend patterns and provide immediate data to appraisers.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TAXES	330,745	339,082	357,758	357,758
FINES FORFEITS AND PENALTIES	5,550	5,029	0	0
CHARGES FOR CURRENT SERVICES	353,314	573,570	561,614	561,614
OTHER REVENUE	66,474	337,327	19,200	19,200
TOTAL REVENUES	756,083	1,255,008	938,572	938,572
SALARIES & EMPLOYEE BENEFITS	368,509	431,425	480,300	480,300
SERVICES & SUPPLIES	253,246	228,361	340,546	305,546
CAPITAL ASSETS	0	3,976	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	621,755	663,762	820,846	785,846
NET COST	134,328	591,246	117,726	152,726

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

TAX COLLECTOR

BUDGET UNIT 11300

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

REVENUE

This category has increased based on adjustments in Delinquent Cost Revenue, Tax Admin Fees-Cities/Districts, and Redemption fees based on market conditions.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Tax Collector Clerk I/II	5	5	5	4
Tax Collector Clerk III	1	1	1	1
TOTAL FULL-TIME & VS	6	6	6	5
Extra Help				
EH Assistant Processor	1.60	1.60	1.60	1.60
TOTAL FTE	1.60	1.60	1.60	1.60
TOTAL BUDGETED/APPROVED	7.60	7.60	7.60	6.60

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

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

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

SERVICES AND SUPPLIES

This category has increased overall in Professional and Special Services -Data Processing, Office Expense-General, and Publications and Legal Notices. Decrease of Transportation and Travel – In State Overnight reduced this category.

Accounts in this category were decreased based on the prior year expended amounts. Accounts reduced were, Office Expense – General, Office Expense – Postage, and Publications & Legal Notices.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	(35,000)				*($35,000)*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
CHARGES FOR CURRENT SERVICES	148,817	505,826	744,400	693,400
OTHER REVENUE	446	103,621	0	0
TOTAL REVENUES	149,263	609,447	744,400	693,400
SALARIES & EMPLOYEE BENEFITS	660,813	722,125	770,433	770,433
SERVICES & SUPPLIES	172,217	184,680	298,857	247,857
OTHER CHARGES	0	-180	0	0
CAPITAL ASSETS	0	0	4,400	4,400
TOTAL EXPENDITURES/APPROPRIATIONS	833,030	906,625	1,073,690	1,022,690
NET COST	-683,767	-297,178	-329,290	-329,290

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

TREASURER

BUDGET UNIT 11400

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

REVENUE

Revenue has increased in Treasury and Investment Costs and Charges for Current Services.

The revenue category was decreased in account Treasury and Investment Costs due to the estimated reduction in expenses in bank fees.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Treasurer/Tax Collector/Clerk/Registrar of Voters	1	1	1	1
Assistant Treasurer-Tax Collector/Clerk	1	1	1	1
Chief Deputy Tax Collector	1	1	1	1
Accounting Technician	2	1	1	1
Accountant I/II	1	1	1	1
TOTAL FULL-TIME & VS	6	5	5	5
TOTAL BUDGETED/APPROVED	6.00	5.00	5.00	5.00

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

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

On November 4, 2008 the department added one (1) Fiscal Manager and deleted one (1) Accounting Technician (position #2)

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

For fiscal year 2010/11 the department requests to add one (1) position to be funded via pool earnings. ***At Final Budget request was withdrawn after further evaluation.***

The salary 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 in Transportation and Travel-In State Overnight, Rents and Leases-Structures, Improvements and Grounds, and Communications-Internal Services accounts.

The category was decreased overall through a reduction in Special Department Expense – Bank Fees related to the contract estimates and prior year actual expenditures.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
81006 Coin Counter	$4,400	$4,400	$4,400
Total	$4,400	$4,400	$4,400

The Coin Counter is requested to provide more timely services at the Library and other offices as needed. Funds to support coin counter to come from investment earnings.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

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

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	67,466	33,196	33,452	33,452
CHARGES FOR CURRENT SERVICES	323,641	319,126	366,134	366,134
OTHER REVENUE	258,152	213,270	426,100	426,100
TOTAL REVENUES	649,259	565,592	825,686	825,686
SALARIES & EMPLOYEE BENEFITS	1,387,889	1,402,164	1,563,147	1,563,147
SERVICES & SUPPLIES	1,785,404	1,546,998	1,648,768	1,648,768
INTRAFUND & INTERFUND TRANSFERS	-1,405,624	-1,359,131	-1,233,011	-1,233,011
CAPITAL ASSETS	8,700	0	30,000	30,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,776,369	1,590,031	2,008,904	2,008,904
NET COST	-1,127,110	-1,024,439	-1,183,218	-1,183,218

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

ADMINSTRATIVE SERVICES – SUPPORT SERVICES

BUDGET UNIT 11500

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

EXECUTIVE'S COMMENT

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

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

REVENUE

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

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Assistant Director–Administrative Services - Support Services	1	0	0	0
Purchasing Manager	0	1	1	1
Procurement Specialist I/II	2	2	2	2
Accounting Technician	1	1	1	1
Office Assistant III	1	1	1	1
Office Assistant I/II	1	1	1	1
Supervising Janitor	1	1	1	1
Lead Janitor	1	1	1	1
Janitor	17	17	16	16
TOTAL FULL-TIME & VS	25	25	24	24
Extra Help				
EH Typist Clerk I	0.00	0.00	0.00	0.00
TOTAL FTE	0.00	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	25.00	25.00	24.00	24.00

One (1) Janitor (Position #30) continues to be 100% revenue supported by the Human Services Agency and one (1) Janitor (Position #31) is 100% revenue supported by Trial Court funding through an agreement with the Superior Court of California. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

On February 13, 2007 (Mid Year) two (2) Buyer I/II (Position #2, 5) were changed to Procurement Specialist I/II, one (1) Typist Clerk III (Position #11) was changed to Office Assistant III, and one (1) Typist Clerk II (Position #13) was changed to Office Assistant I/II. On April 3, 2007 one (1) Janitor (Position #31) 100% funded by the Superior Court of California was added to provide janitorial services to the new courthouse.

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)

SALARIES AND EMPLOYEE BENEFITS (Continued)
For fiscal year 2010/11 it is recommended to delete one (1) vacant Janitor (Position #16) due to budget constraints.

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

SERVICES AND SUPPLIES
This category decreased overall in Office Expense-Metered Mail, Supplies Re-Issued, and Professional and Special Services-Data Processing based on projected rates and usage.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
Adjustments have been made to Intrafund Transfers In based on the departmental estimate.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
80014	Surplus Property-Other	$5,000	$5,000	$5,000
80015	Surplus Property-County	25,000	25,000	25,000
Total		$30,000	$30,000	$30,000

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

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - COUNSEL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
CHARGES FOR CURRENT SERVICES	504,831	434,786	490,048	490,048
OTHER REVENUE	754	590	0	0
TOTAL REVENUES	505,585	435,376	490,048	490,048
SALARIES & EMPLOYEE BENEFITS	2,157,154	2,341,142	2,446,556	2,446,556
SERVICES & SUPPLIES	321,739	287,842	417,948	385,448
OTHER CHARGES	-11	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-423,476	-449,264	-524,798	-524,798
TOTAL EXPENDITURES/APPROPRIATIONS	2,055,406	2,179,720	2,339,706	2,307,206
NET COST	-1,549,821	-1,744,344	-1,849,658	-1,817,158

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

COUNTY COUNSEL

BUDGET UNIT 12500

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

REVENUE

This category reduced overall due to a reduction in required legal services and Estate Fees-Public Administrator.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
County Counsel	1	1	1	1
Assistant County Counsel	1	1	1	1
Chief Civil Litigator	1	1	1	1
Chief Deputy County Counsel	0	0	1	1
Senior Deputy County Counsel	1	1	1	1
Deputy County Counsel I/II/III/IV	5	5	4	4
County Office Supervisor	1	1	1	1
Legal Secretary–Confidential	1	1	1	1
Paralegal	0	0	0	0
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.

During FY 2006/07 one (1) County Counsel Designee (Position #16) was deleted upon the incumbent's retirement. On February 13, 2007 (Mid Year) one (1) County Counsel Office Supervisor (Position #7) was changed to County Office Supervisor.

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

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

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

SERVICES AND SUPPLIES
This category decreased overall for Professional and Special Services-Other Professional Fees based on actual charges, adjustments to rates in Professional and Special Services-Data Processing, and Office Expense-General based on usage.

This category was reduced at Final Budget in the following accounts based on prior year actual expenses: Professional and Special Services – Legal Services, Transportation and Travel – In State Overnight, and Professional and Special Services – Advertising.

OTHER CHARGES
None.

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

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($32,500)				*($32,500)*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PERSONNEL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
CHARGES FOR CURRENT SERVICES	210	135	60	60
OTHER REVENUE	8,122	7,699	23,650	23,650
TOTAL REVENUES	8,332	7,834	23,710	23,710
SALARIES & EMPLOYEE BENEFITS	1,167,603	1,221,012	1,407,041	1,407,041
SERVICES & SUPPLIES	265,231	329,152	527,254	507,082
OTHER CHARGES	-188	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-31,919	-35,935	-200,782	-200,782
TOTAL EXPENDITURES/APPROPRIATIONS	1,400,727	1,514,229	1,733,513	1,713,341
NET COST	-1,392,395	-1,506,395	-1,709,803	-1,689,631

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

HUMAN RESOURCES

BUDGET UNIT 13000

Human Resources is a division of the County Executive Office. Human Resources is currently responsible for the administration of countywide personnel functions, labor relations, classification and pay, recruitment and selection, employer/employee relations, training, and disciplinary actions.

EXECUTIVE'S COMMENT

In FY 2008/09, Human Resources continued the utilization of technology to expedite and streamline the recruitment process and allied functions. At the time of Final Budget, negotiations with select bargaining units are ongoing.

REVENUE

This category has increased in Other Revenue account based on the departmental estimate.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Director of Human Resources	1	1	1	1
Human Resources Manager	1	1	1	1
Human Resources Analyst I/II/III	4	3	4	4
Legal Research & Compliance Specialist	0	0	0	0
Personnel Technician I/II	2	1	1	1
County Office Supervisor	1	1	1	1
Human Resources Office Supervisor	0	0	0	0
Payroll Technician-Confidential	1	1	1	1
Support Services Assistant–Confidential	2	2	2	2
Office Assistant I/II-Confidential	1	1	1	1
Typist Clerk I/II-Confidential	0	0	0	0
TOTAL FULL-TIME & VS	13	11	12	12
Extra Help				
EH Office Assistant I/II	0.50	0.00	0.00	0.00
EH Student Intern	0.00	0.50	0.50	0.50
TOTAL FTE	0.50	0.50	0.50	0.50
TOTAL BUDGETED/APPROVED	13.50	11.50	12.50	12.50

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

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Personnel Technician I/II (Position #16) and one (1) Human Resource Analyst (Position #11).

On February 9, 2010 the Board of Supervisors approved the addition on one (1) Human Resources Analyst I/II/III in conjunction with MOU with Mental Health for 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 in Professional and Special Services due to increases in contractual services and medical services based on the department's estimate, and an increase in Professional and Special Services for arbitration services.

At Final Budget Professional and Special Services - Contractual Agreement was increased while Publications and Legal Notices and Professional and Special Services were reduced. Transportation and Travel was reduced to support less anticipated travel for this fiscal year.

OTHER CHARGES
None.

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

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($20,172)				*($20,172)*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PERSONNEL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	60,330	95,357	290,701	129,680
TOTAL EXPENDITURES/APPROPRIATIONS	60,330	95,357	290,701	129,680
NET COST	-60,330	-95,357	-290,701	-129,680

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

EMPLOYEE DEVELOPMENT

BUDGET 13100

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
EEO Diversity Director	0	0	0	0
Secretary I/II-Confidential	1	0	0	0
TOTAL FULL-TIME & VS	1	0	0	0
TOTAL BUDGETED/APPROVED	1.00	0.00	0.00	0.00

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

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

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

SERVICES AND SUPPLIES

This category has decreased overall in the Professional and Special Services-Data Processing, Transportation and Travel, and Transportation and Travel - Car Expenses accounts.

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 2010-2011

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - ELECTIONS

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	340,106	15,437	246,628	406,628
CHARGES FOR CURRENT SERVICES	14,291	4,574	10,000	10,000
TOTAL REVENUES	354,397	20,011	256,628	416,628
SALARIES & EMPLOYEE BENEFITS	370,188	376,736	417,330	417,330
SERVICES & SUPPLIES	169,350	147,456	313,303	401,753
CAPITAL ASSETS	0	3,976	0	70,000
TOTAL EXPENDITURES/APPROPRIATIONS	539,538	528,168	730,633	889,083
NET COST	-185,141	-508,157	-474,005	-472,455

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

REGISTRAR OF VOTERS

BUDGET UNIT 14000

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

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

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

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

REVENUE

Revenue increased overall based on increases in State Other, and Election Services.

Revenue for State Other was increased as additional revenue will be received to offset the county's cost of implementing the VoteCAL information technology system.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Deputy Registrar of Voters	1	0	0	0
Assistant Registrar of Voters	1	1	1	1
County Clerk/Registrar of Voters I/II	0	0	4	4
Election Clerk I/II/III	4	4	0	0
TOTAL FULL-TIME & V/S	6	5	5	5
Extra Help				
EH Election Clerk I	0.30	0.30	0.30	0.30
TOTAL FTE	0.30	0.30	0.30	0.30
TOTAL BUDGETED/APPROVED	6.30	5.30	5.30	5.30

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

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

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

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

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

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

SERVICES AND SUPPLIES
This category decreased overall in Professional and Special Services Maintenance-Equipment, and Special Department Expense-Elections expense. Special Department Expense – Software was increased for planning purposes.

This category was increased in Special Department Expense – Software for the implementation of the VoteCAL information technology system.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
Adjustments made to the Intrafund Transfers In account.

CAPITAL ASSETS

		REQUESTED	***RECOMMENDED***	***APPROVED***
81166	***Application Server***	***$0***	***$0***	***$40,000***
81167	***SQL Server***	***$0***	***$0***	***$30,000***
	TOTAL	***$0***	***$0***	***$70,000***

At final budget appropriations were established for capital asset # 81166 (Application Server) and capital asset #81167 (SQL Server). The California Secretary of State has mandated the county system be compatible with state Vote Cal system which validates voter registrations.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$88,450			*$70,000*	*$158,450*	*$160,000*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - ELECTIONS

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	0	300,085	0	0
CHARGES FOR CURRENT SERVICES	115,301	462,010	115,000	115,000
OTHER REVENUE	613	595	0	0
TOTAL REVENUES	115,914	762,690	115,000	115,000
SALARIES & EMPLOYEE BENEFITS	58,295	113,512	113,411	113,411
SERVICES & SUPPLIES	637,555	606,666	659,315	651,815
CAPITAL ASSETS	0	15,647	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	695,850	735,825	772,726	765,226
NET COST	-579,936	26,865	-657,726	-650,226

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

ELECTIONS

Budget Unit 14200

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

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

REVENUE

Revenue decreased overall for State Mandated Costs.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Support Services Analyst I/II	***0***	***0***	***0***	***1***
TOTAL FULL-TIME & VS	0	0	0	1
Extra Help				
EH Special Projects Coordinator	0.00	0.00	0.00	0.00
EH Election Technician	0.26	0.26	0.26	0.26
EH Elections Clerk I/II	2.00	2.00	2.00	2.00
EH Election Worker	0.87	0.87	0.87	0.87
TOTAL FTE	3.13	3.13	3.13	3.13
TOTAL BUDGETED/APPROVED	3.13	3.13	3.13	4.13

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).

SERVICES AND SUPPLIES

This category has increased overall in Spec Dept Exp–Board Fees, Communications-Internal Services, and Insurance-General Liability to reflect increases associated with elections. Category decrease on estimates for Special Department Expense – Election Expense.

This category was reduced based on prior year actuals by reducing the Office Expense – General account.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($7,500)				*($7,500)*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	321,731	352,009	343,918	343,918
CHARGES FOR CURRENT SERVICES	134,853	100,465	135,000	135,000
OTHER REVENUE	215	463	0	0
TOTAL REVENUES	456,799	452,937	478,918	478,918
SALARIES & EMPLOYEE BENEFITS	1,157,355	1,250,430	1,367,902	1,367,902
SERVICES & SUPPLIES	3,444,272	3,312,394	3,981,726	3,953,026
INTRAFUND & INTERFUND TRANSFERS	-2,264,267	-2,612,909	-2,901,702	-2,901,702
CAPITAL ASSETS	0	5,269	0	13,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,337,360	1,955,184	2,447,926	2,432,226
NET COST	-1,880,561	-1,502,247	-1,969,008	-1,953,308

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

DPW-BUILDING SERVICES DIVISION

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

REVENUE
This category is increased overall in Personnel Services based on rates to be charged for services provided.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Building Services Manager	1	1	1	1
HVAC Supervisor	1	1	1	1
Plant Mechanical Technician Supervisor	0	0	0	0
Building Maintenance Supervisor	1	1	1	1
Building Maintenance Worker III	2	2	2	2
Building Maintenance Worker I/II	1	1	1	1
HVAC Technician I/II	2	2	2	2
Plant Mechanical Technician I/II	0	0	0	0
Correctional Maintenance Worker	3	3	3	3
Maintenance Painter	1	1	1	1
Lead Maintenance Painter	1	1	1	1
Office Assistant III	1	1	1	1
TOTAL FULL-TIME & VS	14	14	14	14
TOTAL BUDGETED/APPROVED	14.00	14.00	14.00	14.00

SALARIES AND EMPLOYEE BENEFITS
On February 13, 2007 (Mid Year) one (1) Plant Mechanical Technician Supervisor (Position #28) was changed to HVAC Supervisor, two (2) Plant Mechanical Technician I/II (Position #19, 23) were changed to HVAC Technician I/II, and one Typist Clerk III (Position #30) was changed to Office Assistant III.

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

SERVICES AND SUPPLIES
This category increased overall in Maintenance-Structure, Improvements and Grounds, Maintenance-Structure Improvements and GP-Mechanical, and Professional and Special Services – Data Processing, based on projected workloads and for adjusted rates from Information Systems.

At final budget Maintenance-Structure, Improvement & Grounds was reduced based on prior year expenditures.

OTHER CHARGES
None.

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

CAPITAL ASSETS

	REQUESTED	***RECOMMENDED***	***APPROVED***
87080 Adult Correctional Well Pump	***$0***	***$0***	***$13,000***
TOTAL	***$0***	***$0***	***$13,000***

At final budget capital asset #87080 (Adult Correctional Well Pump) was approved to replace failing pump at the John Latorraca Correctional Facility.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($28,700)			*$13,000*	*($15,700)*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	0	144	0	0
TOTAL REVENUES	0	144	0	0
SALARIES & EMPLOYEE BENEFITS	45,596	59,103	118,800	118,800
SERVICES & SUPPLIES	1,750	1,447	6,150	6,150
OTHER CHARGES	0	0	50	50
TOTAL EXPENDITURES/APPROPRIATIONS	47,346	60,550	125,000	125,000
NET COST	-47,346	-60,406	-125,000	-125,000

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

TAXES, BENEFITS, AND ASSESSMENTS

BUDGET UNIT 16200

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

This category increased due to additional retirees qualifying.

SERVICES AND SUPPLIES

This category is budgeted at the prior year amount.

CAPITAL ASSETS

None.

OTHER CHARGES

This category is budgeted at the prior year amount.

INTRAFUND AND INTERFUND TRANSFERS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	11,219	5,618	0	2,500
OTHER REVENUE	468,360	0	0	0
TOTAL REVENUES	479,579	5,618	0	2,500
SERVICES & SUPPLIES	98,357	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	0	423,600	425,267
CAPITAL ASSETS	39,910	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	138,267	0	423,600	425,267
NET COST	341,312	5,618	-423,600	-422,767

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

CAPITAL PROJECTS – COURTS BUILDING RESTORATION

BUDGET UNIT 16900

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

REVENUE

At final budget Interest was increased to reflect funds that will be earned before close out of fund.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted in Operating Transfer Out to close out fund.

At final budget appropriations this category was adjusted to balance budget unit and close out fund.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
			$1,667		***$1,667***	***$2,500***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	0	148,500	0	0
OTHER REVENUE	32,956	7,123,373	4,500,000	14,853,959
TOTAL REVENUES	32,956	7,271,873	4,500,000	14,853,959
SERVICES & SUPPLIES	75,000	71,343	1,750,000	75,000
INTRAFUND & INTERFUND TRANSFERS	0	-21,483	0	0
CAPITAL ASSETS	1,797,141	8,941,563	5,285,000	15,752,659
TOTAL EXPENDITURES/APPROPRIATIONS	1,872,141	8,991,423	7,035,000	15,827,659
NET COST	-1,839,185	-1,719,550	-2,535,000	-973,700

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

CAPITAL IMPROVEMENT PROGRAM

BUDGET UNIT 17000

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

EXECUTIVE'S COMMENT

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

REVENUE

This category is increased in Operating Transfers In for building rehabilitation for structure located at 550 W. Main St.

At final budget revenues were increased in Operating Transfers In – Tobacco Securitization to support capital projects #87012 (Hospital Facility Reuse), #87064 (Solar Photovoltaic System), #87064 (Solar Photovoltaic System) and #87083 (Los Banos Property Purchase). Other Revenue is increased to support capital projects #87049 (Water Treatment System) and #87078 (ARRA-EECBG Lighting Retrofit). Funds for these projects are from Sheriff Assessments trust and American Recovery and Reinvestment Act and Energy Efficiency & Conservation Block Grant funds.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

Special Department Expense-Other are decreased based on reduction in number of projects programmed.

At final budget Special Department Expense-Other, Professional & Special Services-Special Services, and Professional & Special Services were reduced based on prior year expenditures.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
83600	Structures and Improvements	$500,000	$500,000	$500,000
83641	***Library Replace Handrail W/End***	***0***	***0***	***3,700***
83662	Admin Building Sewage Pumps	20,000	20,000	20,000
87011	Martin Luther King Cleanup	175,000	175,000	175,000
87012	***Hospital Facility Reuse***	***0***	***0***	***200,000***
87049	***Water Treatment System***	***0***	***0***	***542,393***
87061	***Snelling Courthouse Wall Repair***	***0***	***0***	***90,000***
87064	***Solar Photovoltaic System***	***0***	***0***	***8,500,000***
87071	DA Tenant Improvement Project	4,500,000	4,500,000	4,500,000
87077	Henderson Picnic Shelter Re-roof	70,000	70,000	70,000
87078	***ARRA-EECBG Lighting Retrofit***	***0***	***0***	***511,566***
87079	***Law Library Carpet/Blinds***	***0***	***0***	***20,000***
87083	***Los Banos Property Purchase***	***0***	***0***	***600,000***
87912	Community and Veterans Hall	20,000	20,000	20,000
TOTAL		$5,285,000	$5,285,000	***$15,752,659***

Structures and Improvements have been programmed for emergency projects not listed in FY 2010/11. Appropriations are established for Sewage Pumps to replace obsolete pumps, cleanup of DPW site located on Martin Luther King, DA Tenant Improvement Project to reconfigure internal structure of building located at 550 W. Main St. for operational needs, Henderson Picnic Shelter Re-roof to maintain structure and public safety and ongoing

CAPITAL ASSETS(Continued)
Community and Veterans Hall projects.

At final budget capital project #83641 (Library Replace Handrail W/End) was established to complete repairing handrails at main library. Capital project #87061 (Snelling Courthouse Wall Repair) is established to maintain integrity of courthouse wall. Capital project #87079 (Law Library Carpet/Blinds) were established to replace worn and broken items in law library. Additional funds were added to Capital project #87049 (Water Treatment System) to complete infrastructure improvements at arsenic treatment plant at Sandy Mush. This project is supported from Sheriff Department Assessments. Capital project #87078 (ARRA-EECBG Lighting Retrofit) is established for lighting retrofits for correctional facilities, main administration building, and Probation offices. This project is supported by American Recovery and Reinvestment Act and Energy Efficiency & Conservation Block Grant funds.

The following capital projects are supported by Tobacco Securitization funds and can only be used to support capital expenditures. Capital project #87012 (Hospital Facility Reuse) is established to pay for CEQA study and other work related to hospital reuse project. Capital project #87064 (Solar Photovoltaic System) is established for construction of electrical system to power adult and juvenile correctional facilities. Capital project #87083 (Los Banos Property Purchase) is established for future needs.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($1,675,000)			*$10,467,659*	*$8,792,659*	*$10,353,959*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	28,658	28,530	0	0
OTHER CHARGES	255,279	212,044	125,420	125,420
INTRAFUND & INTERFUND TRANSFERS	58,594	137,290	74,580	74,580
CAPITAL ASSETS	2,841	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	345,372	377,864	200,000	200,000
NET COST	-345,372	-377,864	-200,000	-200,000

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

DISTRICT PROJECTS

BUDGET UNIT 17100

In FY 1984/85 this budget unit was established as an accounting mechanism for minor maintenance needs, capital projects, or special projects within the supervisorial districts. During FY 1986/87, the funding allocations were suspended as part of the overall effort to meet the budget needs after the elimination of the General Revenue Sharing. In FY 1999/2000, the allocation was restored and is distributed evenly among the five supervisorial districts.

REVENUE

None.

SALARIES AND BENEFITS

None.

SERVICES AND SUPPLIES

This category decreased for the Maintenance - Structure, Improvements and Grounds account based on fiscal constraints.

OTHER CHARGES

Contributions to Other Agencies were decreased based on fiscal constraints.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfer Out was adjusted to support administrative costs.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
LICENSES AND PERMITS	694,831	669,851	0	0
USE OF MONEY AND PROPERTY	157,493	85,465	0	0
TOTAL REVENUES	852,324	755,316	0	0
INTRAFUND & INTERFUND TRANSFERS	100,000	4,972,000	0	0
CAPITAL ASSETS	67,374	44,875	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	167,374	5,016,875	0	0
NET COST	684,950	-4,261,559	0	0

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

CAPITAL PROJECTS - CORRECTIONAL FACILITY

BUDGET UNIT 17200

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

REVENUE

No proposed budget funds are being allocated 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 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	2,538	158	0	0
OTHER REVENUE	2,467,515	801,554	164,019	171,916
TOTAL REVENUES	2,470,053	801,712	164,019	171,916
CAPITAL ASSETS	2,781,630	816,043	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,781,630	816,043	0	0
NET COST	-311,577	-14,331	164,019	171,916

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

CAPITAL PROJECTS - MENTAL HEALTH FACILITY

BUDGET UNIT 17300

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

REVENUE

This category is adjusted in Operating Transfer In to support facility.

At final budget Operating Transfers In was increased to support building in Los Banos.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
					$0	***$7,897***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
FINES FORFEITS AND PENALTIES	62,167	80,200	0	0
USE OF MONEY AND PROPERTY	391	29	0	25
OTHER REVENUE	0	3,563	0	0
TOTAL REVENUES	62,558	83,792	0	25
INTRAFUND & INTERFUND TRANSFERS	0	0	0	3,691
CAPITAL ASSETS	80,730	80,200	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	80,730	80,200	0	3,691
NET COST	-18,172	3,592	0	-3,666

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

CAPITAL PROJECTS - JUSTICE FACILITY

BUDGET UNIT 17400

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

REVENUE

At final budget Interest was increased to reflect funds that will be earned before close out of fund.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

At final budget Operating Transfers Out was adjusted to close out fund.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
			$3,691		***$3,691***	***$25***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	4,740	2,351	0	0
TOTAL REVENUES	4,740	2,351	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	0	0
NET COST	4,740	2,351	0	0

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

CAPITAL PROJECTS - FIRE FACILITIES

BUDGET UNIT 17500
This budget unit was established in June 1991, to account for fees collected under the Interim Fire Facilities Impact Fee program. It is also used to account for major fire facility improvement projects.

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

REVENUE
None.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	0	7	0	0
OTHER REVENUE	0	43,341	686,652	686,652
TOTAL REVENUES	0	43,348	686,652	686,652
CAPITAL ASSETS	0	43,341	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	0	43,341	0	0
NET COST	0	7	686,652	686,652

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

CAPITAL PROJECT – EMERGENCY OPERATIONS CENTER

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

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

REVENUE
Operating Transfers In is adjusted in support of encumbrance established for the project.

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 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
FINES FORFEITS AND PENALTIES	2,816,126	152,083	0	0
USE OF MONEY AND PROPERTY	33,477	60	0	5
TOTAL REVENUES	2,849,603	152,143	0	5
INTRAFUND & INTERFUND TRANSFERS	0	0	25	25
CAPITAL ASSETS	5,422,679	155,361	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	5,422,679	155,361	25	25
NET COST	-2,573,076	-3,218	-25	-20

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

CAPITAL PROJECT – ANIMAL CONTROL FACILITY

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

REVENUE
At final budget Interest was increased to recognize funds earned before close out of fund.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted in Operating Transfer Out to close out fund.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
					$0	***$5***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
OTHER REVENUE	1,599	0	0	0
TOTAL REVENUES	1,599	0	0	0
OTHER CHARGES	50,878	147,517	75,000	75,000
TOTAL EXPENDITURES/APPROPRIATIONS	50,878	147,517	75,000	75,000
NET COST	-49,279	-147,517	-75,000	-75,000

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

ADVERTISING

BUDGET UNIT 18000

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category is decreased in Contributions to Other Agencies, and Contributions-County Chamber of Commerce based on fiscal constraints.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	657,217	583,460	737,000	737,000
AID FROM OTHER GOVT AGENCIES	177,500	238,106	315,000	315,000
OTHER REVENUE	597,718	827,267	192,000	182,574
TOTAL REVENUES	1,432,435	1,648,833	1,244,000	1,234,574
SALARIES & EMPLOYEE BENEFITS	463,892	450,899	437,113	437,113
SERVICES & SUPPLIES	1,049,395	1,066,938	582,315	579,315
OTHER CHARGES	0	530	6,000	9,000
INTRAFUND & INTERFUND TRANSFERS	5,387	5,489	5,590	5,590
CAPITAL ASSETS	239	0	185,000	185,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,518,913	1,523,856	1,216,018	1,216,018
NET COST	-86,478	124,977	27,982	18,556

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

MERCED COUNTY SPRING FAIR

BUDGET UNIT 18100

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

REVENUE

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

At Final Budget Other Revenue - Donations was reduced due to lower anticipated revenues from donations.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
County Spring Fair Manager	1	1	1	1
Spring Fair Coordinator VS	1	1	1	1
Support Services Analyst I/II	0	0	0	0
Spring Fair Program Assistant VS	1	0	0	0
Spring Fair Groundskeeper VS	2	1	1	1
TOTAL FULL-TIME & VS	5	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	9.42	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 Professional and Special Services- Data Processing, Maintenance – Equipment, and Rent and Leases-Equipment based on departmental projected estimates.

At Final Budget Household Expenses and Membership were reduced due to lower anticipated interest expenses in this category to show under Other Charges.

OTHER CHARGES

This category is decreased in Interest On Notes and Loans.

At Final Budget Interest on Notes and Loans were increased to reflect anticipated interest under this category.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
83600	Structures and Improvements	$185,000	$185,000	$185,000
Total		$185,000	$185,000	$185,000

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

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($3,000)	***$3,000***			***$0***	***($9,426)***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
LICENSES AND PERMITS	138,780	134,015	138,855	138,855
USE OF MONEY AND PROPERTY	149,568	91,684	91,500	18,000
AID FROM OTHER GOVT AGENCIES	2,984	578	40,000	40,000
CHARGES FOR CURRENT SERVICES	182,585	76,789	273,034	273,034
OTHER REVENUE	278,989	125,717	150,015	248,515
TOTAL REVENUES	752,906	428,783	693,404	718,404
SALARIES & EMPLOYEE BENEFITS	1,033,447	949,899	1,238,207	1,021,497
SERVICES & SUPPLIES	386,898	120,333	226,524	250,845
OTHER CHARGES	0	0	80,000	80,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,420,345	1,070,232	1,544,731	1,352,342
NET COST	-667,439	-641,449	-851,327	-633,938

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

COMMERCE, AVIATION AND ECONOMIC DEVELOPMENT

BUDGET UNIT 18200

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

EXECUTIVE COMMENT

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

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

REVENUE

This category is decreased overall in Sales and Use Tax, Federal Other, and Other Revenue based on current funds received and projected funds to be received.

At final budget Other Revenue was increased for interdepartmental agreement with Workforce Investment.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Director Commerce, Aviation & Economic Development	1	1	1	1
Director Commerce, Aviation & Economic Development Designee	1	0	0	0
Assistant Director of Commerce, Aviation and Economic Development	1	1	1	1
Business Operations Manager	1	1	1	1
Staff Services Analyst I/II	0	0	0	0
Staff Fiscal Analyst	1	1	1	1
Marketing and Business Retention Director	1	1	1	1
Accountant II	1	1	1	1
Secretary II	1	1	1	1
Office Assistant III	1	1	1	1
Special Projects Director	0	0	1	***0***
TOTAL FULL-TIME & VS	9	8	9	8
Contract Employees				
CC Loan Officer	1.00	1.00	1.00	1.00
TOTAL CONTRACT EMPLOYEES	1.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	10.00	9.00	10.00	9.00

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

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

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

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. Effective July 1, 2010, one (1) Special Projects Director is recommended to be transferred from 19001 to assist with developmental plans.

At Final Budget this recommendation was withdrawn decreasing Salaries and Employee Benefit line items in this category.

SERVICES AND SUPPLIES
This category is decreased overall in Special Department Expense-Income Loans, Professional and Special Services-Contractual Agreements, and Professional and Special Services - Data Processing, due to budgetary constraints.

At final budget Professional & Special Services – Contractual Agreements was increased for business counselor contract.

OTHER CHARGES
This category is increased for funds programmed for Greater Merced High Speed Rail Committee.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

POLICY IMPLICATIONS
As part of the Proposed Budget $80,000 has been established in the Commerce Aviation and Economic Development budget for the High Speed Rail Committee. These funds are intended to assist in the County's pursuit of a high speed rail maintenance facility at the Castle Airport Development Center.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($216,710)	*24,321*				*($192,389)*	*$25,000*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	71,410	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	71,410	0	0	0
NET COST	-71,410	0	0	0

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

UC MERCED DEVELOPMENT OFFICE

BUDGET UNIT 18400

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

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 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TAXES	112,468	54,529	62,845	62,845
USE OF MONEY AND PROPERTY	5,120	1,781	830	830
AID FROM OTHER GOVT AGENCIES	866	723	0	0
OTHER REVENUE	0	-32,140	700,000	700,000
TOTAL REVENUES	118,454	24,893	763,675	763,675
SERVICES & SUPPLIES	13,122	13,676	63,675	63,675
CAPITAL ASSETS	404,375	13,535	700,000	700,000
TOTAL EXPENDITURES/APPROPRIATIONS	417,497	27,211	763,675	763,675
NET COST	-299,043	-2,318	0	0

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

MERCED COUNTY REDEVELOPMENT AGENCY

BUDGET UNIT 18500

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

EXECUTIVE'S COMMENT

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

REVENUE

This category is budgeted at the prior year amount.

SALARIES AND EMPLOYEE BENEFITS

None

SERVICES AND SUPPLIES

This category increased in Professional and Special Services – Administrative Services based on departmental estimate.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Operating Transfers-Trust is adjusted.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
80038 Backflow Preventers/Meters Phs 3	$700,000	$700,000	$700,000
TOTAL	$700,000	$700,000	$700,000

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

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
CHARGES FOR CURRENT SERVICES	590,709	618,224	650,000	650,000
OTHER REVENUE	138,935	107,866	90,565	90,565
TOTAL REVENUES	729,644	726,090	740,565	740,565
SALARIES & EMPLOYEE BENEFITS	553,746	565,853	736,841	671,706
SERVICES & SUPPLIES	450,676	502,250	626,946	620,416
CAPITAL ASSETS	0	8,781	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,004,422	1,076,884	1,363,787	1,292,122
NET COST	-274,778	-350,794	-623,222	-551,557

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

RISK MANAGEMENT

BUDGET UNIT 19000

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

REVENUE

This category is increased in Personnel Services based on the departmental estimate.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Risk Management Director	1	1	1	1
Risk Analyst I/II/III	2	2	2	2
Insurance and Benefits Technician I/II	3	2	2	2
Insurance Claims Assistant	1	1	1	1
TOTAL FULL-TIME & VS	7	6	6	6
Extra Help				
EH Insurance Claims Specialist I	0.40	0.40	0.40	0.40
TOTAL FTE	0.40	0.40	0.40	0.40
TOTAL BUDGETED/APPROVED	7.40	6.40	6.40	6.40

One (1) Risk Analyst (Position #9) continues to be 100% revenue supported. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

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).

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

On August 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.

SERVICES AND SUPPLIES

This category is increased overall in Insurance-Buildings and Contents, Insurance-Aircraft Liability, and Insurance-General Liability due to rate adjustments.

On August 24, 2010 (final budget) Maintenance Structure, Improvements & Grounds was reduced based on prior year actual expenditures. The appropriation for Insurance - General Liability was reduced and the categories of Membership and Office Expenses - Special were reduced based on prior year expenditures.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
(65,135)	*($6,530)*				*($71,665)*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
CHARGES FOR CURRENT SERVICES	1,218,545	1,902,103	5,111,664	0
OTHER REVENUE	0	-1,761	0	0
TOTAL REVENUES	1,218,545	1,900,342	5,111,664	0
SALARIES & EMPLOYEE BENEFITS	683,116	689,322	824,258	0
SERVICES & SUPPLIES	493,338	708,732	4,287,406	0
OTHER CHARGES	-2,751	0	0	0
CAPITAL ASSETS	0	247,732	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,173,703	1,645,786	5,111,664	0
NET COST	44,842	254,556	0	0

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

RETIREMENT ASSOCIATION

BUDGET UNIT 19200

This budget unit provides operating expenses for the County retirement system in accordance with the 1937 Retirement Act. The Retirement System includes both active and retired members of Merced County. The Plan Administrator with staff runs the day to day operations of the Merced County Employees Retirement System (MCERA) which is under the direction of the Retirement Board of Trustees.

REVENUE

This category is increased for Personnel Services- Administration due to costs from Retirement System to the County.

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

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Retirement Plan Administrator	1	1	1	0
Retirement Officer	1	1	1	0
Retirement Benefits Specialist I/II	1	2	2	0
Accountant I/II	1	1	1	0
Retirement Accounting Analyst	0	0	0	0
Fiscal Supervisor	1	1	1	0
Account Clerk III	1	1	1	0
Office Assistant III	1	0	0	0
TOTAL FULL-TIME & VS	7	7	7	0
Extra Help				
EH Typist Clerk II	0.50	0.00	0.00	0.00
EH Special Projects Coordinator	0.25	0.75	0.75	0.00
TOTAL FTE	0.75	0.75	0.75	0.00
TOTAL BUDGETED/APPROVED	7.75	7.75	7.75	0.00

On February 13, 2007 (Mid Year) one (1) Typist Clerk III (Position #7) was changed to Office Assistant III.

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the change of one (1) Account Clerk III (Position # 4) to Retirement Benefits Specialist I/II.

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

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

SERVICES AND SUPPLIES

This category increased due to increases in Special Department Expense – Software for a new pension administration system, Professional and Special Services – Data Processing based on new IS rates, and Professional and an increase in Special Services-Actuarial Services.

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($824,258)	**($4,287,406)**				**($5,111,664)**	**($5,111,664)**

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
OTHER REVENUE	0	5,472,000	423,600	425,267
TOTAL REVENUES	0	5,472,000	423,600	425,267
INTRAFUND & INTERFUND TRANSFERS	1,440,369	651,926	350,000	350,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,440,369	651,926	350,000	350,000
NET COST	-1,440,369	4,820,074	73,600	75,267

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

OPERATING TRANSFERS

BUDGET UNIT 19700
This budget unit was created by the Board of Supervisors at FY 2000/01 Final Budget hearings to account for General Fund support to "Other Funds" in financing their operations.

GENERAL FUND SUPPORT

Fiscal Year	Final 2006/07	Final 2007/08	Final 2008/09	Final 2009/10	Approved 2010/11
Castle Enterprise Fund–Improvements	$0	$2,000,000	0	$0	$0
Fire Fund–Operations	500,000	0	0	0	0
Fire Fund–Castle Fire Station	476,000	476,000	0	0	0
Road Fund–Work Program/Operations	200,000	200,000	200,000	200,000	0
Castle Enterprise Fund-Sewer Capacity Study	250,000	0	0	0	0
Capital Project-Court Building Restoration	250,000	0	0	0	0
Capital Project-Animal Control Facility	5,000,000	0	0	0	0
Capital Project-Correctional Facility	1,000,000	0	0	0	0
Non-Tort Settlements	0	350,000	350,000	350,000	350,000
Total	$7,676,000	$3,026,000	$550,000	$550,000	$350,000

- On August 15, 2006, the Board approved the transfer of General Funds for:
  - Castle Enterprise Fund-a Sewer Capacity Study
  - Court Building Restoration due to a fire on July 16, 2006
  - Capital Projects-Animal Control Facility-Phase I/II
  - Capital Projects-Correctional Facility-a Needs Assessment Study
- In FY 07/08, a transfer to the Castle Fund is recommended for any possible improvements or equipment that may help the reuse of the airport.
- The transfer for Fire Fund Operations is recommended to be eliminated in FY 07/08 based on prior and current year expenditures and revenues in the Fire Fund. The necessity and actual amount of the transfer to the Fire Fund for the Castle Fire Station will be reviewed during the year based on expenditures and revenues.
- A transfer to the General Liability Fund is recommended for non-tort settlements in FY 07/08. Any transfers will be made based on settlements and necessity.
- Due to fiscal constraints this budget unit's funding is maintained at FY 2008/09 levels.
- Funding for Road Fund-Work Program/Operations is not being programmed for FY 10/11 due to fiscal constraints.

REVENUE
This category is adjusted in Operating Transfers In to close out Court Restoration fund.

At final budget Operating Transfers In was adjusted to reflect final close out of fund.

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.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
						$1,667

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
LICENSES AND PERMITS	122,127	0	122,127	122,127
CHARGES FOR CURRENT SERVICES	1,130,602	1,194,235	1,148,797	1,263,213
OTHER REVENUE	0	9	0	0
TOTAL REVENUES	1,252,729	1,194,244	1,270,924	1,385,340
SALARIES & EMPLOYEE BENEFITS	1,790,678	1,834,199	1,551,193	1,744,740
SERVICES & SUPPLIES	152,658	139,295	147,981	148,055
INTRAFUND & INTERFUND TRANSFERS	-533,369	-554,361	-428,250	-428,250
TOTAL EXPENDITURES/APPROPRIATIONS	1,409,967	1,419,133	1,270,924	1,464,545
NET COST	-157,238	-224,889	0	-79,205

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

DPW - PUBLIC WORKS ADMINISTRATION

BUDGET UNIT 19900

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

REVENUE

This category is decreased in Personnel Services, and Personnel Services – Administration for charges to other Public Works Divisions based on forecasted workload.

At final budget Personnel Services were increased based on administrative and personnel services to be provided.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
County Public Works Director/Road Commissioner	1	1	1	1
Assistant Public Works Director	1	1	1	1
Deputy Director Public Works Administrative Services	1	1	1	1
Administrative Engineer	1	1	1	1
Special Programs Director	1	1	0	0
Staff Services Analyst I/II	1	1	1	1
Automation Systems Analyst I/II	1	1	1	1
Fiscal Supervisor	2	2	2	2
Fiscal Services Supervisor	0	0	0	0
Accounting Technician	3	1	1	1
Account Clerk III	2	2	0	0
Account Clerk I/II	1	1	0	0
Office Assistant III	1	1	1	1
Typist Clerk III	0	0	0	0
County Office Supervisor	1	1	1	1
Administrative Supervisor-Public Works	0	0	0	0
Engineering Associate I/II/III	1	0	0	0
TOTAL FULL-TIME & VS	18	15	11	11
Extra Help				
Office Assistant III	0.61	0.61	0.61	0.61
TOTAL FTE	0.61	0.61	0.61	0.61
TOTAL BUDGETED/APPROVED	18.61	15.61	11.61	11.61

On February 13, 2007 (Mid Year) two (2) Fiscal Services Supervisor (Position #5, 21) were changed to Fiscal Supervisor, one (1) Typist Clerk III (Position #18) was changed to Office Assistant III, and one (1) Administrative Supervisor-Public Works (Position #3) was changed to County Office Supervisor.

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.

The salary 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

SALARIES AND EMPLOYEE BENEFITS (Continued)
for Workers' Compensation changes.

One (1) Special Programs Director (Position #25) is requested to be transferred to BU 18200 at Proposed Budget, effective July 1, 2010 to assist with area development.

At final budget Vacation and Sick Leave Buy Outs were increased in anticipation of department retirements. Other Salary and Benefits accounts were increased due to Special Programs Director position not being transferred out of the department and was maintained in budget unit until deleted by the Board of Supervisors at final budget.

SERVICES AND SUPPLIES
This category is decreased overall in Professional and Special Services, Professional and Special Services - Administrative Services, and Transportation and Travel- Expense/Car Allowance due to appropriations associated with Special Programs Director being transferred July 1, 2010.

At final budget General Liability was adjusted to cover Special Programs Director position until deleted at final budget.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
Intrafund Transfers In is adjusted based on projected billings to other county departments.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$193,547	*$74*				*$193,621*	*$114,416*

PUBLIC PROTECTION FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
FINES FORFEITS AND PENALTIES	3,191,519	2,799,244	2,883,600	2,883,600
AID FROM OTHER GOVT AGENCIES	161,509	0	0	0
CHARGES FOR CURRENT SERVICES	437,927	506,445	287,378	287,378
OTHER REVENUE	161,013	282,001	100	100
TOTAL REVENUES	3,951,968	3,587,690	3,171,078	3,171,078
OTHER CHARGES	1,776,553	1,760,493	2,000,000	2,000,000
CAPITAL ASSETS	338,954	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,115,507	1,760,493	2,000,000	2,000,000
NET COST	1,836,461	1,827,197	1,171,078	1,171,078

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

COUNTY COURT OPERATION

BUDGET UNIT 20000

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

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

REVENUE

Revenue estimates are budgeted at the prior year's amounts.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

Maintenance - Structure, Improvements & Grounds and Professional & Special Services are reduced overall.

OTHER CHARGES

The following accounts, Court Building and Court Operations, are budgeted at the prior year amount.

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 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	12,661	6,178	6,000	6,000
AID FROM OTHER GOVT AGENCIES	8,581,634	8,885,538	10,298,003	9,988,950
CHARGES FOR CURRENT SERVICES	2,874	0	0	0
OTHER REVENUE	39,909	142	0	0
TOTAL REVENUES	8,637,078	8,891,858	10,304,003	9,994,950
SALARIES & EMPLOYEE BENEFITS	7,263,125	7,478,868	8,223,775	8,223,775
SERVICES & SUPPLIES	1,591,781	1,384,013	1,766,175	1,766,175
OTHER CHARGES	-15	0	0	0
CAPITAL ASSETS	6,971	0	5,000	5,000
TOTAL EXPENDITURES/APPROPRIATIONS	8,861,862	8,862,881	9,994,950	9,994,950
NET COST	-224,784	28,977	309,053	0

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

CHILD SUPPORT SERVICES AGENCY

BUDGET UNIT 20100

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

REVENUE

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

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

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Director of Child Support Services	1	1	1	1
Director of Child Support Services Designee	0	1	0	0
Assistant Director Child Support Services	1	1	1	1
Deputy Director for State & Federal Projects	1	1	1	1
Child Support Program Manager	2	1	1	1
Staff Resources Manager	1	0	0	0
Staff Services Analyst I/II	5	5	5	5
Supervising Child Support Specialist	6	5	5	5
Child Support Specialist III	8	6	6	6
Child Support Specialist I/II	49	42	42	42
Child Support Assistant I/II	17	15	15	15
Chief Child Support Attorney	1	1	1	1
Child Support Attorney I/II/III/IV	3	2	2	2
Child Support Investigator I/II	1	1	1	1
Child Support Legal Assistant	1	1	1	1
Legal Secretary	0	0	0	0
Legal Clerk I/II	2	2	2	2
Automation Systems Analyst I/II	1	1	1	1
Child Support Automation Analyst I/II	0	0	0	0
Child Support Fiscal Manager	1	1	1	1
Secretary III	1	1	1	1
Child Support Secretary III	0	0	0	0
Accounting Technician	1	1	1	1
Office Assistant I/II	9	9	9	9
FULL-TIME & VS	112	98	97	97
Extra Help				
EH Child Support Specialist I	0.00	0.00	0.00	0.00
EH Child Support Specialist II	0.00	0.00	0.00	0.00
EH Child Support Specialist III	0.00	0.00	0.00	0.00
EH Child Support Investigator I/II	2.00	1.00	1.00	1.00
EH Child Support Attorney	1.00	1.00	1.00	1.00
TOTAL FTE	3.00	2.00	2.00	2.00
TOTAL BUDGETED/APPROVED	115.00	100.00	99.00	99.00

SALARIES AND EMPLOYEE BENEFITS (Continued)
One (1) Director of Child Support Services Designee (Position #155) was deleted upon incumbent's retirement. On February 13, 2007 (Mid Year) one (1) Child Support Automation Analyst I/II was changed to Automation Systems Analyst I/II and two (2) Child Support Secretary III (Position #89, 153) were changed to Secretary III.

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

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).

The salary 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 as a result of increased estimates for the Cost Allocation Plan, Data Processing Costs, and Rents and Leases.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
81043	ID Maker Secure System 1-Sided	$10,000	$10,000	$10,000
		$10,000	$10,000	$10,000

ID maker is being requested to replace the current apparatus which is obsolete and no longer cost effective to repair.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
					$0	***($309,053)***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
OTHER REVENUE	0	7	0	0
TOTAL REVENUES	0	7	0	0
SERVICES & SUPPLIES	37,744	20,438	25,000	25,000
TOTAL EXPENDITURES/APPROPRIATIONS	37,744	20,438	25,000	25,000
NET COST	-37,744	-20,431	-25,000	-25,000

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

GRAND JURY

BUDGET UNIT 20200

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
FINES FORFEITS AND PENALTIES	0	6	37,000	37,000
USE OF MONEY AND PROPERTY	0	29	0	0
AID FROM OTHER GOVT AGENCIES	2,823,914	2,814,265	3,102,775	3,203,153
CHARGES FOR CURRENT SERVICES	192,694	167,575	427,720	535,189
OTHER REVENUE	155,651	482,542	8,900	153,662
TOTAL REVENUES	3,172,259	3,464,417	3,576,395	3,929,004
SALARIES & EMPLOYEE BENEFITS	9,353,286	9,688,250	10,535,216	10,679,955
SERVICES & SUPPLIES	1,872,040	1,972,578	2,291,474	2,299,829
OTHER CHARGES	-4,159	-15,327	0	0
INTRAFUND & INTERFUND TRANSFERS	-718,932	-872,929	-586,504	-636,504
CAPITAL ASSETS	63,851	258,460	0	146,698
TOTAL EXPENDITURES/APPROPRIATIONS	10,566,086	11,031,032	12,240,186	12,489,978
NET COST	-7,393,827	-7,566,615	-8,663,791	-8,560,974

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

DISTRICT ATTORNEY

BUDGET UNIT 20400

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

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

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

REVENUE

Anticipated revenues have increased based primarily on Reimbursement Recovery of Costs for asset forfeiture.

At Final Budget Other Revenues, Civil Suites, and State Aid increased due to anticipated increases based on most recent estimates. State Aid Fraud increased as a result of carryover funds from Department of Insurance grants.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
District Attorney/Public Administrator	1	1	1	1
Assistant District Attorney	1	1	1	1
Chief Deputy District Attorney	2	2	2	2
Deputy District Attorney I/II/III/IV	25	25	23	24
Chief District Attorney Investigator	1	1	1	1
Supervising District Attorney Investigator	1	1	1	1
District Attorney Investigator I/II	7	7	7	7
Investigative Assistant	4	4	3	4
Welfare Fraud Investigator III	1	1	1	1
Welfare Fraud Investigator I/II	3	3	3	3
Legal Staff Services Manager	1	1	1	1
Legal Assistant-Confidential	1	1	1	1
Legal Assistant	2	2	3	3
Legal Assistant VS	1	1	1	1
District Attorney Program Specialist	1	1	0	0
District Attorney Administrative Services Director	1	1	1	1
Automation Systems Analyst I/II	1	1	1	1
Paralegal	3	3	2	2
Victim Witness Program Coordinator	1	1	1	1
Victim Witness Advocate	3	2	2	2
Secretary III	1	1	1	1
Legal Secretary	9	9	8	9
Legal Process Clerk I/II	6	6	5	6
Office Assistant III	5	4	4	4

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Account Clerk III	0	0	0	0
Accounting Technician	1	0	0	0
Staff Fiscal Analyst	1	1	1	1
County Office Supervisor	0	0	0	0
TOTAL FULL-TIME & VS	84	81	75	79
Extra Help				
EH Investigator	0.50	0.50	0.50	0.50
EH Investigative Assistant	0.50	0.50	0.50	0.50
EH Legal Clerk	0.50	0.50	0.50	0.50
EH Typist Clerk III	0.50	0.50	0.50	0.50
EH Certified Law Student	0.50	0.50	0.50	0.50
EH Student Intern	0.50	0.50	0.50	0.50
TOTAL FTE	3.00	3.00	3.00	3.00
TOTAL BUDGETED/APPROVED	87.00	84.00	78.00	82.00

The following eight positions are 100% supported by Human Services Agency for Welfare Fraud: two (2) District Attorney Investigator I/II (Position #54, 57), three (3) Welfare Fraud Investigator I/II (Position #80, 83, 85), one (1) Welfare Fraud Investigator III (Position #87), one (1) Investigative Assistant (Position #84) (listed as Position #80 at FY 2006/07 Initial Budget), and one (1) Typist Clerk (Position #79). One Deputy District Attorney I/II/III/IV (Position #77) is funded 50% by the Human Services Agency for Welfare Fraud and 50% from the Insurance Fraud grant. On June 20, 2006, one (1) Deputy District Attorney I/II/III/IV-Limited Term (Position #94) that is 100% grant supported was added. On August 15, 2006, one (1) Chief District Attorney Investigator (Position #90) previously funded by Welfare Fraud is now funded by the general fund. One (1) District Attorney Investigator I/II (Limited Term) (Position #95)-100% revenue supported for the Real Estate Fraud unit added at proposed budget was deleted and converted to Extra Help District Attorney Investigator I/II. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

On January 23, 2007, one (1) District Attorney Investigator I/II – Limited Term (Position #108) and one (1) Victim Witness Advocate – Limited Term (Position #109) which are 100% supported by grant funds awarded by the Governor's Office of Emergency Services and one (1) Paralegal – Limited Term (Position #107) which is 100% funded by grant funds awarded by the State of California's Victim Compensation and Government Claims Board were added. On January 30, 2007 (Mid Year) one (1) Legal Staff Services Manager (Position #106) was added. On February 13, 2007 (Mid Year) four (4) Typist Clerk III (Position #'s 22, 23, 79, 100) were changed to Office Assistant III.

In FY 2007/08 the department adds four (4) Deputy District Attorney I/II/III/IV and one (1) Legal Process Clerk I/II, all supported by the general fund. The department also requests that one (1) Staff Services Analyst I/II (Position #60) be converted to a Staff Fiscal Analyst and one (1) District Attorney Investigator I/II (Position #89) currently funded by Welfare Fraud be transferred into and funded by the general fund.

At FY07/08 Mid Year, the departments adds one (1) Legal Assistant (position #116), one (1) Office Assistant (Position #115), and deletes one (1) Accounting Technician (Position #70).

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

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

For FY2010/11 it is requested to delete the following three (3) vacant positions due to budget constraints: one (1) Deputy District Attorney IV (Position #1), one (1) Legal Process Clerk (Position #76), and one (1) Paralegal (Position #107). It is also requested to delete the Child Abduction Unit with consists of the following four (4) filled positions previously grant funded that are currently receiving general fund support: one (1) District Attorney, one (1) Program Specialist (Position #32), one (1) Deputy District Attorney I/II/III/IV (Position #49), one (1) Investigative Assistant, and one (1) Legal Secretary (Position #33).

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

On August 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. The Legal Secretary (Position #33) previously fund by State Child Abduction funding is to be funded by the District Attorney Trust fund. The Legal Assistant previously funded by State Child Abduction funding is to be funded via the Insurance Fraud program. No other actions recommended at Proposed budget were taken.

SERVICES AND SUPPLIES

This category increased overall primarily due to Data Processing costs, Professional & Special Services - Contractual Agreements, and General Liability Insurance.

At Final Budget Professional and Special Services – Contractual Agreements were increased to support higher contract costs. Maintenance - Equipment was increased to support copy machine, fax, and miscellaneous phone expenses.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers In and Intrafund Transfers Out reflect personnel costs from interdepartmental agreements and grant awards were adjusted over the prior year's amounts.

At Final Budget Intrafund Transfers In was adjusted to account for Public Defender discovery cost reimbursements being identified as a transfer in rather than revenue.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
80081 Surveillance Equipment	***$0***	***$0***	***$1,936***
80103 Case Management System	***0***	***0***	***144,762***
TOTAL	***$0***	***$0***	***$146,698***

At Final Budget appropriations were established for capital assets #80081 (Surveillance Equipment) for sales tax on equipment and #80103 (Case Management System) which enables attorneys to access information while in court, provides more efficient and effective management of documents, and allows better integration with other operating systems within department.

POLICY IMPLICATION

As part of the Proposed Budget the Child Abduction program in the District Attorney's Office is proposed to be eliminated. This program is supported by four positions. Between the Proposed and Final Budget the County Executive's Office and the District Attorney will work to identify other possible reductions to prevent elimination of the program.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$144,739	*$8,355*		*($50,000)*	*$146,698*	*$249,792*	*$352,609*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	623,898	572,598	539,275	559,257
CHARGES FOR CURRENT SERVICES	161,533	120,785	100,000	100,000
TOTAL REVENUES	785,431	693,383	639,275	659,257
SALARIES & EMPLOYEE BENEFITS	2,928,736	3,203,029	3,577,012	3,577,012
SERVICES & SUPPLIES	498,394	496,786	568,509	540,024
CAPITAL ASSETS	8,607	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,435,737	3,699,815	4,145,521	4,117,036
NET COST	-2,650,306	-3,006,432	-3,506,246	-3,457,779

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

PUBLIC DEFENDER

BUDGET UNIT 20600

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

REVENUE

Anticipated revenues have decreased due to an anticipated decrease in Prop. 172 revenues.

At Final Budget State Aid was increased due to anticipated increase in Prop. 172 funding.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
County Public Defender	1	1	1	1
County Public Defender Designee	1	0	0	0
Chief Deputy Public Defender	1	2	2	2
Supervising Deputy Public Defender	1	0	0	0
Deputy Public Defender I/II/III/IV	14	14	13	13
County Office Supervisor	1	1	1	1
Public Defender Office Supervisor	0	0	0	0
Legal Process Clerk I/II	3	3	3	3
Legal Process Clerk I/II VS	1	1	1	1
Legal Assistant	1	0	0	0
Office Assistant I/II VS	1	0	0	0
Typist Clerk I/II VS	0	0	0	0
TOTAL FULL-TIME & VS	25	22	21	21
Extra Help				
EH Public Defender	0.00	0.00	0.00	0.00
EH Interviewer	1.00	1.00	1.00	1.00
EH Legal Clerk I	0.50	0.50	0.50	0.50
TOTAL FTE	1.50	1.50	1.50	1.50
TOTAL BUDGETED/APPROVED	26.50	23.50	22.50	22.50

On February 13, 2007 (Mid Year) one (1) Public Defender Office Supervisor (Position #1) was changed to County Office Supervisor and one (1) Typist Clerk I/II (Position #22) was changed to Office Assistant I/II.

For FY 2007/08 two (2) Deputy Public Defender I/II/III/IV and one (1) Legal Process Clerk I/II were added with the anticipation of two additional judgeships allotted to Merced County. One (1) County Public Defender Designee was added for nine (9) pay periods. This position will be deleted upon the incumbent's retirement.

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

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.

For fiscal year 2010/11 it is requested to delete one (1) vacant Deputy Public Defender I/II/III/IV (Position #5) due to budget constraints.

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

SERVICES AND SUPPLIES
This category increased overall primarily due to anticipated increased Professional and Special Services – Special Services, County Vehicle and Data Processing costs.

At Final Budget Professional and Special Services were reduced to support lower investigation costs.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($28,485)				*($28,485)*	*$19,982*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	61,752	58,276	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	61,752	58,276	0	0
NET COST	-61,752	-58,276	0	0

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

JUSTICE AUTOMATION SYSTEM

BUDGET UNIT 20900

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

EXECUTIVE'S COMMENT

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

Fiscal Year 2008/09 will include continued assistance with re-writes for shared information among the County agencies and other local law enforcement agencies. This involves creating tables of data accessible to all departments so the same information will be created only once, eliminating duplication of efforts and allowing departments to share and access the necessary information.

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

Data processing expenses for this budget unit were eliminated for this year based on budgetary 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 2010-2011

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
CHARGES FOR CURRENT SERVICES	2,350	9,204	6,400	6,400
TOTAL REVENUES	2,350	9,204	6,400	6,400
SALARIES & EMPLOYEE BENEFITS	135,829	141,544	146,656	146,656
SERVICES & SUPPLIES	1,909,295	1,881,889	1,937,375	1,937,375
TOTAL EXPENDITURES/APPROPRIATIONS	2,045,124	2,023,433	2,084,031	2,084,031
NET COST	-2,042,774	-2,014,229	-2,077,631	-2,077,631

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

INDIGENT DEFENSE

BUDGET UNIT 21200

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

EXECUTIVE'S COMMENT

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

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

REVENUE

A slight increase in revenues is anticipated based on indigent defense fees.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Management Analyst I/II/III	1	1	1	1
TOTAL FULL-TIME & VS	1	1	1	1
TOTAL BUDGETED/APPROVED	1.00	1.00	1.00	1.00

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

SERVICES AND SUPPLIES

This category has decreased overall due to a decrease in anticipated service levels relating to contracted attorneys and related 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 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
CHARGES FOR CURRENT SERVICES	2,390,538	2,375,115	0	0
OTHER REVENUE	0	26	0	0
TOTAL REVENUES	2,390,538	2,375,141	0	0
SALARIES & EMPLOYEE BENEFITS	2,167,155	2,082,284	0	0
SERVICES & SUPPLIES	55,722	61,090	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,222,877	2,143,374	0	0
NET COST	167,661	231,767	0	0

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

SHERIFF - COURT SECURITY

BUDGET UNIT 22000

Legislation AB 2928 enacted in 2002 authorized the Board of Supervisors to consolidate the Merced County Marshal with the Merced County Sheriff-Coroner. The Board of Supervisors authorized the consolidation of the warrant/civil staff during Fiscal Year 2001/02 and Court Security during Fiscal Year 2002/03. The Superior Court of California County of Merced contracts with the Sheriff to provide Deputy Sheriff Support to the courts. For FY 2010/11 this budget unit will be converted to sub-budget unit 22109 and placed under the Sheriff's Operation main budget unit of 22100 to allow flexibility in providing services.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Sheriff-Court Security				
Sheriff Senior Sergeant/Sheriff Sergeant	1	1	0	0
Deputy Sheriff I/II	18	18	0	0
TOTAL FULL-TIME & VS	19	19	0	0
Extra Help				
EH Deputy Sheriff I/II	5.00	5.00	0.00	0.00
EH Sheriff Security Attendant	1.00	1.00	0.00	0.00
TOTAL FTE	6.00	6.00	0.00	0.00
TOTAL BUDGETED/APPROVED	25.00	25.00	0.00	0.00

On April 17, 2007 seven (7) Deputy Sheriff I/II (Position # 3, 4, 5, 6, 7, 8, 9) were added for the Los Banos screening station, the new courthouse facility, and the two new judgeships expected in June 2007.

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 2010-2011

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - POLICE PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
LICENSES AND PERMITS	104,437	98,986	111,000	111,000
FINES FORFEITS AND PENALTIES	185,957	127,115	117,929	781,841
AID FROM OTHER GOVT AGENCIES	5,011,107	4,462,128	4,564,097	6,055,305
CHARGES FOR CURRENT SERVICES	1,142,048	905,355	3,819,824	3,819,824
OTHER REVENUE	77,414	193,185	0	0
TOTAL REVENUES	6,520,963	5,786,769	8,612,850	10,767,970
SALARIES & EMPLOYEE BENEFITS	15,003,431	14,815,235	18,772,403	18,836,592
SERVICES & SUPPLIES	3,948,137	3,599,813	4,452,881	4,092,047
OTHER CHARGES	30,000	-2,501	0	0
INTRAFUND & INTERFUND TRANSFERS	-149,186	-209,869	-303,946	-303,946
CAPITAL ASSETS	675,366	551,321	35,000	1,917,862
TOTAL EXPENDITURES/APPROPRIATIONS	19,507,748	18,753,999	22,956,338	24,542,555
NET COST	-12,986,785	-12,967,230	-14,343,488	-13,774,585

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

SHERIFF - OPERATIONS

BUDGET UNIT 22100

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

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

EXECUTIVE'S COMMENT

The Sheriff's efforts to obtain grant funding have enabled an increased law enforcement presence in the unincorporated areas of the County. Methamphetamine continues to be a prevalent problem. Approximately 70% of all felony drug charges in Merced County involve the use, sale, transportation, and/or manufacture of methamphetamine. Grant funding has enabled the Sheriff to add additional positions, purchase law enforcement equipment and technology, and educate the school children and the public on the dangers of drugs within the County. In late 2003, the Sheriff entered into a collaborative agreement with the City of Merced and the Merced City Chief of Police to obtain a Federal Methamphetamine Grant administered by the city. During FY 2006/07, the following grants were awarded: Federal DEA Domestic Cannabis Grant, the Edward Byrne Memorial Justice Assistance Grant (JAG), Homeland Security/Buffer Zone, DOJ Bulletproof Vest, and the State CALMMET Grant. The pursuit of grant funding will continue into the next fiscal year.

In 2004, the Sheriff also established a partnership agreement with Merced College providing a law enforcement manager to supervise the campus's Security and Safety Division. Also in 2004, an officer was placed at the Human Services Agency (HSA) to assist in law enforcement matters that may occur in the Safety and Support Division of HSA. Both contracts will continue in 2008/09.

In 2005/2006, the north station of the Sheriff was moved from Hilmar to Delhi and named the Charles F. Bludworth Sub-Station situated at the Delhi Educational Park.

Six (6) School Resource Officers are currently supported by a combination of revenue, grant, and general fund. Four (4) of the six (6) School Resource Officers were originally grant funded by the Office of Criminal Justice Planning (OCJP) that had a one year Merced County General Fund obligation that ended June 30, 2004. The Sheriff is currently, as in the past, pursuing continued individual contracts with the schools. These school districts include Weaver, Winton, Franklin, Planada, LeGrand, Delhi, and Hilmar. During 2005/06, the Sheriff, with trust funds, sponsored six (6) Reserve Officers into the Basic POST Academy. This action will assist with future staffing issues that will occur in a highly competitive market.

REVENUE

This category is increased in Law Enforcement – Trial Courts due to Court Security budget unit 22000 being moved under Sheriff Operations budget unit. These revenues will now be reflected in this department. State Other is increased based on trust funds to support costs associated with Sheriff equipment and rental leases. Federal Other is increased based on funding to be received from High Intensity Drug Trafficking Areas grant.

At final budget State Other was increased to support new IT capital asset. State Aid – Public Safety was increased based on prior receipts and current information. Vehicle Code Fine Registration other Court Fines was increased to support new position and IT asset in Cal-ID.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Sheriff Coroner	1	1	1	1
Undersheriff of Merced County	1	1	1	1
Commander-Operations	3	0	2	2

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Commander-Operations (At-Will)	0	3	0	0
Sheriff Senior Sergeant/Sheriff Sergeant	13	14	15	14
Deputy Sheriff/Coroner I/II	80	81	97	95
Correctional Officer I/II	0	0	2	2
Identification Technician I/II	1	0	0	***1***
Supervising Sheriff Dispatcher	1	1	1	1
Sheriff Dispatcher I/II	11	9	11	11
Sheriff Administrative Services Assistant	1	1	1	1
Accounting Technician	2	2	2	2
Account Clerk III	1	0	0	0
Legal Transcriptionist I/II	0	0	0	0
Detective Clerical Assistant	1	1	1	1
Administrative Supervisor	2	1	2	2
Sheriff Administrative Supervisor	0	0	0	0
Sheriff Community Service Technician III	1	1	1	1
Sheriff Community Service Technician I/II	10	10	9	9
Sheriff Cadet (Revenue Funded)	2	0	0	0
TOTAL FULL-TIME & VS	131	126	146	144
Extra Help				
EH Sheriff Security Attendant	11.00	11.00	11.00	11.00
EH Sheriff Dispatcher/Aide	2.00	2.00	2.00	2.00
EH Deputy Sheriff I/II/Reserve I	18.50	18.50	18.50	18.50
EH Sheriff Evidence Custodian	0.50	0.50	0.50	0.50
EH Legal Transcriptionist I	1.00	1.00	1.00	1.00
EH Typist Clerk I/II	2.00	2.00	2.00	2.00
EH Identification Technician I/II	1.00	1.00	1.00	1.00
TOTAL FTE	36.00	36.00	36.00	36.00
TOTAL BUDGETED/APPROVED	167.00	162.00	182.00	180.00

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

On February 13, 2007 (Mid Year), six (6) Legal Transcriptionist I/II (Position #2, 35, 38, 63, 67, and 103) were changed to Sheriff Community Service Technician I/II and two (2) Sheriff Administrative Supervisor (Position #119, 120) were changed to Administrative Supervisor.

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

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

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).

SALARIES AND EMPLOYEE BENEFITS (Continued)
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.

At Proposed Budget, the department requests to add one (1) Administrative Supervisor and delete one vacant (1) Sheriff Community Services Technician (Position #124) due to workload issues. Furthermore the department requests to delete one (1) vacant Commander – Operations (Position #7) and uncost two (2) vacant Deputy Sheriff/Coroner (Position #16, 129) and one (1) vacant Sheriff Senior Sergeant/Sergeant (Position #8) 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.

On August 24, 2010 the Board of Supervisors approved the department's request to delete two (2) vacant Deputy Sheriff/Coroner (Position #16, 129) and one (1) vacant Sheriff Senior Sergeant/Sergeant (Position #8) due to budgetary constraints rather than uncost the positions as recommended at Proposed Budget. One (1) Identification Technician I/II was added to support new AFIS software and is a limited position based on continuing revenue stream. All other previously recommended actions were adopted at hearing.

SERVICES AND SUPPLIES
This category is increased overall for General Liability Insurance based on current and projected countywide claims, Data Processing and Communications-Internal Services is increased based on programmed rates for FY 2010/11, and Transportation and Travel –Aircraft Liability Insurance due to addition of new equipment.

At final budget this category was reduced based on prior year actual.

OTHER CHARGES
None.

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

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
81025	Copy Machine	$10,000	$10,000	$10,000
81027	Bell UH-1 Helicopter Paint	25,000	25,000	25,000
81053	***Livescan Machine***	***0***	***0***	***35,000***
81054	***AFIS System Upgrade***	***0***	***0***	***483,988***
80119	***New World System Comp Software***	***0***	***0***	***1,363,874***
TOTAL		$35,000	$35,000	***$1,917,862***

The Copier is requested to replace machinery no longer cost effective to repair. The Helicopter Paint is requested to paint over military markings as required by statute.

At final budget appropriations were approved for capital asset #81053(Livescan Machine) to replace an obsolete model no longer cost effective to repair. Capital asset #81054(AFIS System Upgrade) is to upgrade system for better communication and integration with state system. Capital asset #80119 (New World System Comp Software) is to increase efficiencies and to replace antiquated system now in use at Sheriff Department. These assets are 100% supported from Sheriff trust funds.

POLICY IMPLICATION

As part of the Proposed Budget the County Executive's Office has unfunded vacant positions in the Sheriff's Department. These vacant positions are two Sheriff Deputy Coroners and one Senior Sergeant. Between the Proposed and Final Budget the County Executive's Office and the Sheriff's Department will work to identify other possible reductions to maintain the funding for currently vacant positions.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$64,189	***($360,834)***			***$1,882,862***	***($1,586,217)***	***$2,155,120***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	5,091,675	4,759,784	5,467,107	5,610,436
CHARGES FOR CURRENT SERVICES	914,397	772,209	864,001	864,001
OTHER REVENUE	100,167	91	0	0
TOTAL REVENUES	6,106,239	5,532,084	6,331,108	6,474,437
SALARIES & EMPLOYEE BENEFITS	11,425,047	11,946,962	12,746,654	12,686,354
SERVICES & SUPPLIES	8,201,355	8,945,426	9,339,391	9,155,720
OTHER CHARGES	29,441	24,885	32,500	32,500
INTRAFUND & INTERFUND TRANSFERS	-498,351	-585,015	-563,988	-563,988
CAPITAL ASSETS	290,308	57,376	87,000	87,000
TOTAL EXPENDITURES/APPROPRIATIONS	19,447,800	20,389,634	21,641,557	21,397,586
NET COST	-13,341,561	-14,857,550	-15,310,449	-14,923,149

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

SHERIFF-CORRECTIONS

BUDGET UNIT 23000

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

EXECUTIVE'S COMMENT

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

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

In FY 2005/06, with collaboration from Merced College, the Sheriff and the college established a Correctional Core Academy. This academy continues to provide in-town mandated training for new correctional officers.

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

REVENUE

This category is increased in State Aid funding for this year based on In Custody Drug Treatment Program being realized in the General Fund in support of departmental operations.

At final budget State Aid-Public Safety Service was increased based on actual and current receipts.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Commander-Corrections	2	0	1	1
Commander-Corrections (At Will)	0	2	0	0
Sheriff Director Administrative Services	1	1	1	1
Correctional Senior Sergeant-Safety	12	12	12	12
Correctional Officer I/II	81	81	81	81
Food Service Manager	1	1	1	1
Correctional Facility Cook I/II	7	7	7	7
Farm Manager	0	0	0	0
Security Systems Operator	8	7	5	5
Correctional Facility Admissions Clerk	2	2	4	4
Accounting Technician	0	0	0	0
TOTAL FULL-TIME & VS	114	113	112	112
Extra Help				
EH Correctional Facility Cook I	1.00	1.00	1.00	1.00

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
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
TOTAL BUDGETED/APPROVED	129.00	128.00	127.00	127.00

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.

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

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

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

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.

The salary 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 Proposed Budget the department requests to add two (2) Correctional Facility Admission Clerks 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.

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.

SERVICES AND SUPPLIES

This category is decreased overall due to reductions in General Liability Insurance costs based on current and countywide claims, Data Processing based on projected rates provided by Information Systems, and in County Vehicle based on rates provided by DPW-Fleet.

At final budget Transportation & Travel – County Vehicle, Maintenance – Equipment, and Maintenance – Structure, Improvement and Grounds were decreased based on prior year expenditures.

OTHER CHARGES

Support & Care of Persons – Aid is maintained at current fiscal level.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
81016	2 Industrial Clothes Washers	$20,000	$20,000	$20,000
81017	2 Industrial Clothes Dryers	20,000	20,000	20,000
81018	1 Tandem Axle Vehicle Trailer	15,000	15,000	15,000
81019	1 Kitchen Grill	6,000	6,000	6,000
81020	1 Kitchen Conveyer	8,000	8,000	8,000
81023	2 Wheelchair Lifts for Trans Van	18,000	18,000	18,000
Total		$87,000	$87,000	$87,000

The Clothes Washers and Dryers are replacing equipment that is obsolete and cannot handle current workload. The Vehicle Trailer is requested to move tractor equipment. The Kitchen Grill and Conveyor are requested to more effectively handle increased volume in meals for Sandy Mush, Juvenile Hall and Marie Green. The Wheelchair Lifts are requested to assist in transporting wheelchair bound inmates.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($60,300)	*($183,671)*				*($243,971)*	*$143,329*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	305,922	250,870	261,700	261,700
OTHER REVENUE	634,575	595,298	620,000	620,000
TOTAL REVENUES	940,497	846,168	881,700	881,700
SALARIES & EMPLOYEE BENEFITS	200,404	212,835	387,380	387,380
SERVICES & SUPPLIES	553,477	485,953	824,523	824,523
TOTAL EXPENDITURES/APPROPRIATIONS	753,881	698,788	1,211,903	1,211,903
NET COST	186,616	147,380	-330,203	-330,203

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

SHERIFF-INMATE WELFARE

BUDGET UNIT 23100

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

REVENUE

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

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Inmate Services Manager	1	1	1	1
Inmate Services Coordinator	3	3	3	3
TOTAL FULL-TIME & VS	4	4	4	4
Extra Help				
EH Correctional Commissary Worker	4.50	4.50	4.50	4.50
TOTAL FTE	4.50	4.50	4.50	4.50
TOTAL BUDGETED/APPROVED	8.50	8.50	8.50	8.50

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

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

SERVICES AND SUPPLIES

This category is decreased overall based on anticipated reductions in Small Tool and Instruments purchases and Communications.

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 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
FINES FORFEITS AND PENALTIES	400,000	400,000	400,000	400,000
AID FROM OTHER GOVT AGENCIES	2,651,356	2,343,137	2,479,690	2,502,384
CHARGES FOR CURRENT SERVICES	30,004	28,885	30,000	30,000
OTHER REVENUE	324	253	15,800	15,800
TOTAL REVENUES	3,081,684	2,772,275	2,925,490	2,948,184
SALARIES & EMPLOYEE BENEFITS	5,351,666	5,725,072	6,816,094	6,816,094
SERVICES & SUPPLIES	1,774,600	1,541,813	1,954,268	1,852,959
OTHER CHARGES	463,503	541,588	516,459	516,459
INTRAFUND & INTERFUND TRANSFERS	914,326	823,539	953,400	953,400
CAPITAL ASSETS	14,757	74,610	10,000	10,000
TOTAL EXPENDITURES/APPROPRIATIONS	8,518,852	8,706,622	10,250,221	10,148,912
NET COST	-5,437,168	-5,934,347	-7,324,731	-7,200,728

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

JUVENILE HALL

BUDGET UNIT 23300

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

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

EXECUTIVE'S COMMENT

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

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

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

REVENUE

A decrease in revenue is based on anticipated decreases in State and Federal funding.

At Final Budget State Aid –Public Revenue increased due to anticipated increases based on most recent estimates.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Assistant Chief Probation Officer	1	1	1	1
Probation Division Director	1	0	0	0
Probation Program Manager	2	2	2	2
Supervising Juvenile Institution Officer	6	6	6	6
Juvenile Institution Officer III	17	17	17	17
Juvenile Institution Officer I/II	39	39	39	39
Security Systems Operator	7	6	5	**6**
Account Clerk I/II	1	0	0	0
Office Assistant I/II Confidential	1	1	1	1
Typist Clerk I/II Confidential	0	0	0	0
Grounds Maintenance Worker I/II	0	0	0	**1**
TOTAL FULL-TIME & VS	75	72	71	73
Extra Help				
EH Juvenile Institution Officer	5.18	5.18	5.18	5.18
EH Security Systems Operator	0.25	0.25	0.25	0.25
EH Typist Clerk	0.00	0.00	0.00	0.00
TOTAL FTE	5.43	5.43	5.43	5.43
TOTAL BUDGETED/APPROVED	80.43	77.43	76.43	78.43

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) filled Probation Division Director (Position #7), one vacant (1) Account Clerk I/II (Position #51), and one vacant (1) Security System Operator (Position #49) due to fiscal constraints.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

For fiscal year 2010/11 it is requested to delete one (1) vacant Security System Operator (Position #47) due to fiscal constraints. ***This request was removed at Final Budget after further evaluation.***

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.

SERVICES AND SUPPLIES

This category increased overall due to increases in anticipated Maintenance –Structure Improvements and Grounds, Data Processing costs, and Contractual Agreements.

At Final Budget Maintenance – Structure, Improvements and Grounds, Utilities and Professional and Special Services – Medical Exams were decreased based on prior year actuals.

OTHER CHARGES

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

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
81046	1 Graffiti Surveillance Camera	$10,000	$10,000	$10,000
Total		$10,000	$10,000	$10,000

The asset is requested to place a camera in a high graffiti area.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($101,309)				*($101,309)*	*$22,694*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	3,538,797	4,608,661	4,917,291	4,917,291
CHARGES FOR CURRENT SERVICES	367,752	285,771	270,500	270,500
OTHER REVENUE	14,435	14,555	17,000	17,000
TOTAL REVENUES	3,920,984	4,908,987	5,204,791	5,204,791
SALARIES & EMPLOYEE BENEFITS	7,315,408	7,731,854	8,454,020	8,436,785
SERVICES & SUPPLIES	2,548,015	2,419,355	2,349,384	2,316,401
OTHER CHARGES	908	281	3,550	3,550
INTRAFUND & INTERFUND TRANSFERS	-127,440	-382,204	-165,636	-165,636
TOTAL EXPENDITURES/APPROPRIATIONS	9,736,891	9,769,286	10,641,318	10,591,100
NET COST	-5,815,907	-4,860,299	-5,436,527	-5,386,309

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

PROBATION

BUDGET UNIT 23400

The Probation Department provides coordinated services to the courts, other justice agencies within the County, and the community. These services include screening, investigation, disposition and treatment of juvenile status offenders and law violators; written probation reports and recommendations to the courts and correctional programming for those placed on probation; services to victims; and, legally mandated and court ordered services in accordance with appropriate sections of the Penal Code, Welfare and Institutions Code, Family Code, Civil Code, Code of Civil Procedure, Probate Code and Government Code.

EXECUTIVE'S COMMENT

This past year the department has purchased a scientifically validated assessment tool, which will determine each Probationer's risk factors and supervision level. The department is continuing in the hiring of additional Deputy Probation Officer's for the adult supervision unit. This additional staffing will advance the Department's goals from both the public safety perspective as well as relieving jail overcrowding. This five year plan provides due diligence on the part of Merced County.

In concert with this five-year plan, Senate Bill 619 was passed allowing the Chief Probation Officer of the County to place high-risk offenders on electronic or GPS monitoring. A contract for this service has been executed and funding is included within the budget.

State funding for juvenile services remains stable at this time. In addition however, the Governor's budget includes $94,000 for each ward who is considered non-violent to be housed and supervised locally. This funding will be provided based on each county's commitment rate to the California Department of Corrections and Rehabilitation, Division of Juvenile Justice, over the past 10 years in the form of block grants. Because Merced County has historically had a high rate of commitment, it is anticipated the County could receive substantial state revenue.

As noted previously the Governor's Budget also includes significant shifting of responsibility for adult and juvenile offenders from the State to local jurisdictions. This proposed State budget also includes substantial increases in funding to both adult and juvenile services on the local level.

REVENUE

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

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Chief Probation Officer	1	1	1	1
Chief Probation Officer Designee	0	0	0	***1***
Assistant Chief Probation Officer	1	1	1	1
Probation Program Manager	2	2	2	2
Probation Administration Division Director	1	1	1	1
Supervising Probation Officer	9	9	8	8
Court and Hearing Officer	0	0	0	0
Deputy Probation Officer I/II/III	53	48	47	47
Probation Assistant	3	3	3	3
Staff Services Analyst I/II	2	2	2	2
Secretary III	1	1	1	1
Supervising Legal Clerk	0	0	0	0
Traffic Hearing Clerk	2	2	2	2
Legal Process Clerk I/II	10	9	9	9
Account Clerk I/II	1	1	1	1
Office Assistant I/II	2	2	2	2
Typist Clerk I/II	0	0	0	0
TOTAL FULL-TIME & VS	88	82	80	81
Extra Help				
EH Supervising Probation Officer	0.13	0.13	0.13	0.13

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
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	89.01	83.01	81.01	82.01

The following positions are 100% supported by the Juvenile Probation Camp Funding (JPCP): one (1) Staff Services Analyst I/II (Position #95), one (1) Legal Process Clerk (Position #94), one (1) Supervising Probation Officer (Position #96) and, two (2) Deputy Probation Officer I/II/III (Position #97, 98). One (1) Deputy Probation Officer (Position #90) is 100% Revenue Funded from Gang Risk Intervention Program (GRIP)-Valley School Agreement. One Probation Program Manager (Position #92) continues to be 100% Revenue Supported. One (1) Probation Program Manager (Position #93) 100% Revenue Supported was converted to General Fund by eliminating one (1) Division Director (Position #5) 100% General Funded. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

On December 19, 2006, one (1) Deputy Probation Officer I/II/III (Position #106) 100% funded by the Substance Abuse Offender Treatment Program was added. On January 30, 2007, two (2) Deputy Probation Officer I/II/III (Position #107, 108) were added funded 100% by the Mentally Ill Offender Crime Reduction (MIOCR) Grant. On February 13, 2007 (Mid Year) two (2) Typist Clerk I/II (Position #32, 37) were changed to Office Assistant I/II.

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

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

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Legal Process Clerk (Position #89) and three (3) Deputy Probation Officer positions (Position #64, 85, 110) based on fiscal constraints.

The salary 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 2010/11 it is requested to delete one (1) vacant Deputy Probation Officer (Position #36) and one (1) filled Supervising Probation Officer (Position #109) due to budgetary constraints.

On August 24, 2010 (final budget) the Board of Supervisors approved to 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.

SERVICES AND SUPPLIES

This category increase as a whole due to an increase in Contractual Agreements.

At Final Budget Professional and Professional Services and Uniform and Personal Supplies were reduced based on previous year actuals. Transportation and Travel was also reduced due to less anticipated travel for staff.

OTHER CHARGES

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

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

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($17,235)	***($32,983)***				***($50,218)***	***$0***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
CHARGES FOR CURRENT SERVICES	1,546	234	0	0
TOTAL REVENUES	1,546	234	0	0
OTHER CHARGES	287,868	118,997	150,000	150,000
TOTAL EXPENDITURES/APPROPRIATIONS	287,868	118,997	150,000	150,000
NET COST	-286,322	-118,763	-150,000	-150,000

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

STATE INSTITUTIONS

BUDGET UNIT 23700

This budget accounts for payments for the care of County residents in state institutions, i.e.: California Youth Authority (CYA), State health facilities, School for the Deaf, etc. These costs are controlled by the State.

EXECUTIVE'S COMMENT

On February 1, 1996, the Governor signed SB 681 that included an increase in the charge per ward for commitments to the CYA. The range was $150-$2,600 per month contingent on the seriousness of the offense. A sliding scale was implemented whereby the County may receive full cost reimbursement for serious offenders and pay more for less serious offenders committed to CYA. This legislation became effective January 1, 1997 and was prospective. This legislation has had a significant impact on this budget unit and the County continues to support efforts to change the reimbursement methodology. Effective July 2007, the range for the charge per ward for commitments to the CYA is at $185-$3,440 per month contingent on the seriousness of the offense.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category includes charges for care and support of County resident offenders in State Institutions. It been reduced based on prior year actual expenditures.

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 2010-2011

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - FIRE PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TAXES	13,310,670	10,447,454	10,562,033	11,093,340
FINES FORFEITS AND PENALTIES	19,270	0	0	0
USE OF MONEY AND PROPERTY	398,555	213,487	375,001	213,488
AID FROM OTHER GOVT AGENCIES	410,168	194,762	155,000	193,641
CHARGES FOR CURRENT SERVICES	149,517	270,161	158,667	232,851
OTHER REVENUE	370,519	1,549,541	90,400	90,400
TOTAL REVENUES	14,658,699	12,675,405	11,341,101	11,823,720
SALARIES & EMPLOYEE BENEFITS	1,005,390	846,585	1,085,120	1,085,120
SERVICES & SUPPLIES	8,569,217	11,154,690	12,172,395	11,987,094
INTRAFUND & INTERFUND TRANSFERS	0	-196,292	-203,792	-203,792
CAPITAL ASSETS	2,123,579	286,442	196,866	1,238,866
TOTAL EXPENDITURES/APPROPRIATIONS	11,698,186	12,091,425	13,250,589	14,107,288
NET COST	2,960,513	583,980	-1,909,488	-2,283,568

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

FIRE

BUDGET UNIT 25000

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

EXECUTIVE'S COMMENT

Fiscal year 2008/09 will mark the twentieth year Merced County has provided fire protection to its residents under a cooperative agreement with the California Department of Forestry and Fire Protection (CAL FIRE). Merced County has benefited from the size and depth of the CDF organization in scheduling coverage of County fire stations to minimize overtime costs and in procuring supplies and equipment. Careful budgeting and management of personnel resources on the part of CAL FIRE have been an important factor in managing the Fire budget. The current agreement with CAL FIRE requires monitoring due to the costs associated with this agreement.

The Merced County Board of Supervisors directed the Fire Department and the Department of Public Works to identify an appropriate location for a fire protection facility in the Beachwood/Franklin/McSwain area. The location for the improved fire protection service facility is 1901 Gurr Avenue. The station was completed and became operational in February 2007.

REVENUE

Revenue has decreased based mainly on reductions in Federal funding.

At Final Budget Secured Property Tax and Charges for Current Services revenue was increased based on revised estimates. Interest revenue was decreased based on revised estimates to cash on hand.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Civilian Fire Marshall	1	1	1	1
Heavy Equipment Mechanic I/II	2	2	2	2
Secretary I/II	1	1	1	1
Support Services Analyst I/II	1	1	1	1
Fire Prevention Inspector	1	1	1	1
TOTAL FULL-TIME & VS	6	6	6	6
Extra Help				
EH Fiscal Services Analyst	0.00	0.00	0.00	0.00
EH Laborer	1.20	1.20	1.20	1.20
EH Firefighter Volunteer	17.32	*	*	*
EH Account Clerk I	0.00	0.00	0.00	0.00
TOTAL FTE	18.52	1.20	1.20	1.20
TOTAL BUDGETED/APPROVED	24.52	7.20	7.20	7.20

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

For FY 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,

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

SERVICES AND SUPPLIES
This category has increased overall due to an increase in contractual costs with CDF over the prior year. Other increases include costs for Maintenance - Structure, Improvements and Grounds, Training and other Tools and Supplies.

At Final Budget this category decreased overall in Property Tax Administration Fee due to the expense being captured by the Auditor's Office at the time revenue is recorded. This decrease was partially offset by an increase to estimated countywide cost allocation charges.

OTHER CHARGES
Under this category, contributions to Other Agencies were reduced to no contributions over the prior year.

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

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
80028	***1 Welder***	***$ 3,500***	***$3,500***	***$0***
80029	***Facility Air Compressor***	***3,000***	***3,000***	***$0***
80030	Extraction Equipment	36,000	36,000	36,000
80031	Extraction Equip. Partial (10)	154,366	154,366	154,366
81158	***1 Command Vehicle Replacement***	***0***	***0***	***50,000***
81159	***2 Ice Machine***	***0***	***0***	***8,500***
81160	***1 Medium Rescue Unit***	***0***	***0***	***610,000***
81161	***1 Water Tender***	***0***	***0***	***310,000***
81162	***1 Extractor Machine***	***0***	***0***	***15,000***
81165	***1 Replacement Copier***	***0***	***0***	***5,000***
83600	***Structures and Improvements***	***0***	***0***	***50,000***
Total		***$196,866***	***$196,866***	***$1,238,866***

The Welder, Facility Air Compressor, Extraction Equipment, and Extraction Equipment Partial are requested to replace equipment past their useful life.

At final budget appropriations were established for capital assets #81159 (2 Ice Machines), #81162 (1 Extractor Machine), and #81165 (1 Replacement Copier) to take the place of equipment no longer cost effective to repair. Capital assets #81158 (1 Commend Vehicle), #81160 (1 Medium Rescue Unit), and #81161 (1 Water Tender) are fire vehicles scheduled to replace outgoing equipment. Capital project #83600 (Structures and Improvements) were established for repairs needed at fire stations. Capital assets #80028(1 Welder) and #80029 (Facility Air Compressor) are removed for fiscal year 2010/11based on these assets being encumbered from previous fiscal year budget.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($185,301)			*$1,042,000*	*$856,699*	*$482,619*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	272,747	412,382	0	0
TOTAL REVENUES	272,747	412,382	0	0
SALARIES & EMPLOYEE BENEFITS	63,229	65,924	68,945	68,945
SERVICES & SUPPLIES	171,136	126,253	517,660	192,055
INTRAFUND & INTERFUND TRANSFERS	0	203,792	203,792	203,792
CAPITAL ASSETS	0	119,268	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	234,365	515,237	790,397	464,792
NET COST	38,382	-102,855	-790,397	-464,792

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

EMERGENCY SERVICES

BUDGET UNIT 25100

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

REVENUE

Revenue has decreased to no anticipated revenue for the current year due to reduced Federal funding.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Office Assistant III	1	1	1	1
TOTAL FULL-TIME & VS	1	1	1	1
TOTAL BUDGETED/APPROVED	1.00	1.00	1.00	1.00

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

SERVICES AND SUPPLIES

This category has decreased due to reductions in the Special Department Expense – Other, Special Department Expenses – Fire Training, and Communications.

At Final Budge this category was decreased primarily in Special Department Expense - OES Grant due a decrease in the estimated remaining grant obligations.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($325,605)				*($325,605)*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	85,000	0	0	0
TOTAL REVENUES	85,000	0	0	0
SERVICES & SUPPLIES	348,973	414,012	656,978	656,978
CAPITAL ASSETS	0	0	19,423	19,423
TOTAL EXPENDITURES/APPROPRIATIONS	348,973	414,012	676,401	676,401
NET COST	-263,973	-414,012	-676,401	-676,401

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

DPW-CREEK PROJECTS DIVISION

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

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

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

REVENUE
None.

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

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

OTHER CHARGES
None

INTRAFUND AND INTERFUND TRANSFERS
None

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
81029	Datalogger	$3,423	$3,423	$3,423
83607	Repair/Replace Mustang Creek Walk	16,000	16,000	16,000
Total		$19,423	$19,423	$19,423

Datalogger is requested to monitor flood levels at Castle Dam. The repair at Mustang Creek Walk is to protect employees when performing job duties.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
FINES FORFEITS AND PENALTIES	14,780	3,800	16,000	16,000
AID FROM OTHER GOVT AGENCIES	1,634,853	1,713,422	1,798,150	1,798,150
CHARGES FOR CURRENT SERVICES	268,253	271,171	285,150	285,150
OTHER REVENUE	8	1,898	0	0
TOTAL REVENUES	1,917,894	1,990,291	2,099,300	2,099,300
SALARIES & EMPLOYEE BENEFITS	2,656,044	2,824,662	3,042,184	3,035,184
SERVICES & SUPPLIES	359,605	328,116	362,024	362,024
INTRAFUND & INTERFUND TRANSFERS	-28,000	-46,459	-76,459	-76,459
CAPITAL ASSETS	51,410	171,131	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,039,059	3,277,450	3,327,749	3,320,749
NET COST	-1,121,165	-1,287,159	-1,228,449	-1,221,449

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

AGRICULTURAL COMMISSIONER

BUDGET UNIT 27000

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

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

EXECUTIVE'S COMMENT

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

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

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

REVENUE

Overall revenues are projected to be reduced this year.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Agricultural Commissioner/Sealer of Weights & Measures/Director of Animal Control	1	1	1	1
Assistant Agricultural Commissioner/ Sealer of Weights & Measures	1	1	1	1
Deputy Agricultural Commissioner	3	3	3	3
Agricultural Biologist I/II/III	18	15	15	15
Integrated Pest Management Specialist	1	1	1	1
Automation Systems Analyst I/II	1	1	0	0
County Office Supervisor	1	1	1	1
Agricultural Commissioner Office Supervisor	0	0	0	0
Account Clerk III	1	1	1	1
Office Assistant III	1	1	1	1
Typist Clerk III	0	0	0	0
Office Assistant I/II	1	1	1	1
Office Assistant I/II VS	2	2	2	2
Typist Clerk I/II	0	0	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Typist Clerk I/II VS	0	0	0	0
TOTAL FULL-TIME & VS	31	28	27	27
Contract Employees				
CC Ag Administrative Advocate	1.00	1.00	1.00	1.00
TOTAL CONTRACT EMPLOYEES	1.00	1.00	1.00	1.00
Extra Help				
EH Agricultural Biologist I/II/III	0.50	0.50	0.50	0.50
EH Agricultural Technician/Laborer	4.66	4.66	4.66	4.66
EH Office Assistant I/II	0.50	0.50	0.50	0.50
EH Integrated Pest Management Technician	0.00	0.00	0.00	0.00
TOTAL FTE	5.66	5.66	5.66	5.66
TOTAL BUDGETED/APPROVED	37.66	34.66	33.66	33.66

On February 13, 2007 (Mid Year) one Agricultural Commissioner Office Supervisor (Position #15) was changed to County Office Supervisor, one (1) Typist Clerk III (Position #22) was changed to Office Assistant III, and three (3) Typist Clerk I/II (Position #14, 19, 30) were changed to Office Assistant I/II.

On September 3, 2007 the Ag Administrative Advocate (Position #32) was added.

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).

The salary 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 2010/11 it is requested to transfer one (1) vacant Automation Systems Analyst (Position #25) to BU75601, Administrative Services- Information Systems, to align with County IS service plan.

On August 24, 2010 (final budget) the category decreased based on a reduction in of Vacation and Sick Leave payoffs from vacant positions.

SERVICES AND SUPPLIES

The category increased primarily in accounts such as Data Processing, Communications and General Liability Insurance.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects funds received from the Department of Public Works for office space leased to the United States Department of Agriculture, with this year's estimates budgeted based on prior year.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($7,000)					*($7,000)*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	25,321	32,195	30,000	30,000
OTHER REVENUE	92,222	82,821	120,000	120,000
TOTAL REVENUES	117,543	115,016	150,000	150,000
SERVICES & SUPPLIES	87,577	66,296	85,000	85,000
INTRAFUND & INTERFUND TRANSFERS	28,000	35,000	65,000	65,000
TOTAL EXPENDITURES/APPROPRIATIONS	115,577	101,296	150,000	150,000
NET COST	1,966	13,720	0	0

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

SPECIAL PEST CONTROL

BUDGET UNIT 27100

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

REVENUE

Revenues are budgeted at the prior year's amount.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Extra Help				
EH Laborer	0.00	0.00	0.00	0.00
EH Integrated Pest Management Technician	0.75	0.00	0.00	0.00
TOTAL FTE	0.75	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	0.75	0.00	0.00	0.00

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

SERVICES AND SUPPLIES

Expense estimates are budgeted at the prior year's amount.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
FINES FORFEITS AND PENALTIES	1,850	6,000	9,000	9,000
AID FROM OTHER GOVT AGENCIES	13,019	11,301	10,150	10,150
CHARGES FOR CURRENT SERVICES	206,258	234,479	208,550	208,550
TOTAL REVENUES	221,127	251,780	227,700	227,700
SALARIES & EMPLOYEE BENEFITS	463,183	441,950	517,620	517,620
SERVICES & SUPPLIES	67,675	53,556	74,842	66,342
OTHER CHARGES	0	-564	0	0
INTRAFUND & INTERFUND TRANSFERS	-11,459	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	519,399	494,942	592,462	583,962
NET COST	-298,272	-243,162	-364,762	-356,262

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

SEALER OF WEIGHTS & MEASURES

BUDGET UNIT 27200

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

REVENUE

An increase in revenues is anticipated for Fines Forfeits and Penalties and Weights and Measures Fees.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Deputy Director Weights & Measures	1	0	0	0
Weights & Measures Inspector I/II/III	4	4	4	4
Office Assistant III VS	1	1	1	1
Typist Clerk III V/S	0	0	0	0
TOTAL FULL-TIME & V/S	6	5	5	5
TOTAL BUDGET/APPROVED	6.00	5.00	5.00	5.00

In FY 2007/08 the department deleted one (1) Weights and Measures Inspector I/II/III (Position #1).

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of the Deputy Director of Weights and Measures (Position #4) due to fiscal constraints.

SERVICES AND SUPPLIES

This category increased slightly from the prior year.

On August 24, 2010 (final budget) Maintenance Equipment-Auto and Transportation and Travel Expense – County Vehicle were reduced based on prior year actual expenditures.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($8,500)				*($8,500)*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
LICENSES AND PERMITS	1,210,709	886,782	920,377	906,645
CHARGES FOR CURRENT SERVICES	11,226	5,042	6,000	6,000
OTHER REVENUE	75,941	129,307	125,000	125,000
TOTAL REVENUES	1,297,876	1,021,131	1,051,377	1,037,645
SALARIES & EMPLOYEE BENEFITS	1,062,541	1,009,071	819,878	819,878
SERVICES & SUPPLIES	203,940	192,897	223,167	217,767
OTHER CHARGES	-516	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,265,965	1,201,968	1,043,045	1,037,645
NET COST	31,911	-180,837	8,332	0

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

DPW – BUILDING DIVISION

BUDGET UNIT 27300
The Building Division insures compliance with state and federally mandated minimum standards and County of Merced codes to safeguard life or limb, health, property, and public welfare in relation to structures within the unincorporated areas of the County of Merced.

EXECUTIVE'S COMMENTS
Merced County has experienced a substantial decrease in the Building permit activity due to a recessive economy. This division is self-supporting through revenue received from building permit and inspection fees, as allowed by State law.

REVENUE
This category is decreased in Construction Permits based on a reduced volume on permits anticipated for next fiscal year.

At final budget Construction Permits were decreased to balance budget unit.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Deputy Building Official	1	1	1	1
Supervising Building Inspector	1	1	1	1
Building Inspector I/II	7	5	3	3
Staff Services Assistant	1	1	1	1
Building Permit Assistant I/II	2	2	1	1
TOTAL FULL-TIME & VS	12	10	7	7
Extra Help				
EH Building Inspector	1.00	1.00	1.00	1.00
TOTAL FTE	1.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	13.00	11.00	8.00	8.00

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

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

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

On 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).

SERVICES AND SUPPLIES
This category is decreased overall for Administrative Services, Software and County Vehicles based on decreased workload and fiscal constraints.

At final budget professional and Special Services, Transportation and Travel – In State Overnight, and Transportation and Travel were reduced based on prior year expenditures.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($5,400)				*($5,400)*	*($13,732)*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
LICENSES AND PERMITS	537,859	647,760	463,448	447,898
CHARGES FOR CURRENT SERVICES	1,949,863	1,710,678	1,361,008	1,361,008
OTHER REVENUE	12,649	17,347	8,000	8,000
TOTAL REVENUES	2,500,371	2,375,785	1,832,456	1,816,906
SALARIES & EMPLOYEE BENEFITS	2,651,068	2,285,739	1,718,521	1,718,521
SERVICES & SUPPLIES	460,462	413,516	426,935	411,385
INTRAFUND & INTERFUND TRANSFERS	-618,255	-395,109	-313,000	-313,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,493,275	2,304,146	1,832,456	1,816,906
NET COST	7,096	71,639	0	0

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

DPW - PROFESSIONAL SERVICES DIVISION

BUDGET UNIT 27400

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

EXECUTIVE'S COMMENT

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

REVENUE

This category is decreased in Franchises – Solid Waste and Personnel Services based on projected services that will be billed out.

At final budget Other Licenses and Permits was reduced to balance budget unit.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Deputy Director Public Works Professional Services	1	1	0	0
Supervising Engineer	1	1	1	1
Project Engineer	3	3	1	1
Senior Engineering Associate	1	1	1	1
Deputy County Surveyor	1	1	1	1
Engineering Associate I/II/III	4	4	3	3
Engineering Technician I/II/III	3	3	0	0
Supervising Architect	1	1	1	1
Building Project Specialist	3	2	1	1
Building Project Planner	0	0	0	0
Support Services Assistant	1	0	0	0
County Office Supervisor	1	1	1	1
Road Permit Clerk	1	1	1	1
Office Assistant I/II	1	1	1	1
TOTAL FULL-TIME & VS	22	20	12	12
Extra Help				
EH Special Projects Coordinator	0.40	0.40	0.40	0.40
EH Student Intern	0.75	0.75	0.75	0.75
TOTAL FTE	1.15	1.15	1.15	1.15
TOTAL BUDGETED/APPROVED	23.15	21.15	13.15	13.15

On February 13, 2007 (Mid Year), one (1) DPW Professional Services Office Supervisor (Position #14) was changed to County Office Supervisor and one (1) Typist Clerk I/II (Position #28) was changed to Office Assistant I/II.

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

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Building Project Specialist (Position #3) and one (1) Support Services Assistant (Position #21).

On April 13, 2010 the Board of Supervisors approved the deletion of the following eight (8) positions due to decreased departmental revenues: three (3) filled Engineering Technician I/II/III (Position #15, 19, 32), one vacant (1) Building

SALARIES AND EMPLOYEE BENEFITS (Continued)
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).

The salary 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 in Professional and Special Services, Data Processing and Administrative Services due to fiscal constraints.

At final budget Utilities, Professional and Special Services, and Professional and Special Services – Data Processing were reduced based on prior year actual expenditures.

OTHER CHARGES
None

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted to reflect programmed services for other county departments to be provided.

CAPITAL ASSETS
None

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($15,550)				*($15,550)*	*($15,550)*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TAXES	782,860	502,323	716,000	716,000
LICENSES AND PERMITS	1,261	1,161	1,000	1,000
CHARGES FOR CURRENT SERVICES	741,849	857,702	1,080,000	1,080,000
OTHER REVENUE	165	265,144	200	200
TOTAL REVENUES	1,526,135	1,626,330	1,797,200	1,797,200
SALARIES & EMPLOYEE BENEFITS	795,062	740,693	770,707	770,707
SERVICES & SUPPLIES	236,242	239,806	429,164	404,164
OTHER CHARGES	0	-350	0	0
CAPITAL ASSETS	327,533	49,677	8,000	8,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,358,837	1,029,826	1,207,871	1,182,871
NET COST	167,298	596,504	589,329	614,329

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

RECORDER

BUDGET UNIT 28000

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

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

REVENUE

This category is decreased based on current trends for Transfer Tax, Truncation Fees and Other Revenue although Recording Fees are projected to increase.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Chief Deputy Recorder	1	1	1	1
Supervising Recorder	0	0	1	1
Supervising Accounting Technician	1	0	0	0
Recorder Clerk I/II/III	7	6	5	5
Office Assistant I/II	5	4	3	3
TOTAL FULL-TIME & V/S	14	11	10	10
Extra Help				
EH Office Assistant I/II	0.50	0.50	0.50	0.50
EH Legal Clerk I/II	0.50	0.50	0.50	0.50
TOTAL FTE	1.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	15.00	12.00	11.00	11.00

On February 13, 2007 (Mid Year), five (5) Typist Clerk I/II (Position #7, 8, 9, 12, 14) were changed to Office Assistant I/II.

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).

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

SERVICES AND SUPPLIES

This category is decreased overall due to Data Processing, Maintenance Equipment and Office Expense – General

On August 24, 2010 (final budget) Office Expense - General, Professional and Special Service - Microfilm Service, and Maintenance - Equipment were reduced based on prior year actual expenditures.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
81152 1 Scanner	$8,000	$8,000	$8,000
TOTAL	$8,000	$8,000	$8,000

The Scanner is requested to replace an obsolete machine no longer cost effective to use.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

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

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	22,483	50,000	100,000	100,000
CHARGES FOR CURRENT SERVICES	22,220	23,840	22,000	22,000
OTHER REVENUE	5,110	3,735	4,000	4,000
TOTAL REVENUES	49,813	77,575	126,000	126,000
SALARIES & EMPLOYEE BENEFITS	460,659	754,106	805,714	805,714
SERVICES & SUPPLIES	516,041	247,124	290,747	290,747
TOTAL EXPENDITURES/APPROPRIATIONS	976,700	1,001,230	1,096,461	1,096,461
NET COST	-926,887	-923,655	-970,461	-970,461

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

CORONER

BUDGET UNIT 28100

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

REVENUE

State Other is increased based on current information.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Forensic Pathologist	1	1	1	1
Deputy Coroner I/II	4	4	4	4
Coroner's Assistant	1	1	1	1
TOTAL FULL-TIME & VS	6	6	6	6
Extra Help				
EH Deputy Coroner I	2.00	2.00	2.00	2.00
TOTAL FTE	2.00	2.00	2.00	2.00
TOTAL BUDGETED/APPROVED	8.00	8.00	8.00	8.00

On August 30, 2005 the Board approved one (1) Deputy Coroner I/II–3 Year Limited Term (Position #7) that is supported 100% by the Sheriff Trust Fund. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

On January 30, 2007 (Mid Year), one (1) Forensic Pathologist (Position #8) was added. This will enable the department to decrease the amount of services provided through contracted staff.

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

SERVICES AND SUPPLIES

This category is decreased overall in Professional and Special Services for Autopsies based on current and projected expenditures for FY 2010/11.

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 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	4,298	2,400	4,500	4,500
AID FROM OTHER GOVT AGENCIES	594,080	652,589	4,098,480	4,098,480
CHARGES FOR CURRENT SERVICES	95,272	36,874	63,280	63,280
OTHER REVENUE	62	0	0	0
TOTAL REVENUES	693,712	691,863	4,166,260	4,166,260
SERVICES & SUPPLIES	759,527	639,859	4,166,260	4,166,260
TOTAL EXPENDITURES/APPROPRIATIONS	759,527	639,859	4,166,260	4,166,260
NET COST	-65,815	52,004	0	0

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

AFFORDABLE HOUSING

BUDGET UNIT 28200

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

REVENUE

Revenues were increased due to anticipated Federal Other funding to support program encumbrance and Neighborhood Stabilization Program administrative costs.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category was increased for Special Department Expenses – Grant 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 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
FINES FORFEITS AND PENALTIES	5,125	3,840	3,500	3,500
USE OF MONEY AND PROPERTY	236	99	100	100
OTHER REVENUE	0	408	0	0
TOTAL REVENUES	5,361	4,347	3,600	3,600
SERVICES & SUPPLIES	13,514	6,311	3,600	4,247
TOTAL EXPENDITURES/APPROPRIATIONS	13,514	6,311	3,600	4,247
NET COST	-8,153	-1,964	0	-647

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

EASTSIDE FISH & GAME ASSOCIATION

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

REVENUE
Revenue received from Interest is anticipated to be lower.

SALARIES AND EMPLOYEE BENEFITS
None.

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

At final budget Special Department Expense was increased to balance budget unit.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$647				*$647*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
FINES FORFEITS AND PENALTIES	5,125	3,840	3,500	3,500
USE OF MONEY AND PROPERTY	236	99	100	100
TOTAL REVENUES	5,361	3,939	3,600	3,600
SERVICES & SUPPLIES	0	5,200	3,600	3,838
TOTAL EXPENDITURES/APPROPRIATIONS	0	5,200	3,600	3,838
NET COST	5,361	-1,261	0	-238

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

LOS BANOS SPORTSMEN'S ASSOCIATION

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

REVENUE
Revenue received from Interest is anticipated to be less than the prior year's.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
The Los Banos Sportsman's Association uses its revenue to buy replacement game birds to repopulate their wildlife habitats. Hunter safety supplies are also purchased to provide hunter safety classes. Special Department Expenses – Other costs are projected to be lower.

At final budget Special Department Expense was increased to balance budget unit.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$238				***$238***	***$0***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
LICENSES AND PERMITS	214,575	286,061	237,937	237,937
FINES FORFEITS AND PENALTIES	23,251	19,508	22,400	22,400
CHARGES FOR CURRENT SERVICES	570,855	645,922	1,021,713	590,690
OTHER REVENUE	9,520	17,161	17,270	17,270
TOTAL REVENUES	818,201	968,652	1,299,320	868,297
SALARIES & EMPLOYEE BENEFITS	2,226,120	2,368,863	2,416,779	2,254,159
SERVICES & SUPPLIES	880,657	750,742	562,199	559,722
INTRAFUND & INTERFUND TRANSFERS	-18,076	-54,588	-233,000	-251,000
CAPITAL ASSETS	14,670	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,103,371	3,065,017	2,745,978	2,562,881
NET COST	-2,285,170	-2,096,365	-1,446,658	-1,694,584

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

PLANNING AND COMMUNITY DEVELOPMENT

BUDGET UNIT 28500

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

At Final Budget, 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

Although Zoning Permits, Fines Forfeitures and Penalties and Planning and Engineering Services revenues are projected to decline over the prior year, revenue from Other Services are expected to cause an overall increase in this category.

On August 24th 2010, (Final Budget), Personnel Services-Administration was adjusted due to a reduction in housing programs, Planning Services-Community Plans was reduced due to holds placed on General Plan and Community Plan updates, and Other Services was adjusted based on GIS services. LAFCO Services increased due to staff time.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Development Services Director	1	1	1	1
Assistant Development Services Director	0	0	0	0
Assistant Development Services Director-Temporary	1	1	1	1
Code Compliance Manager	1	1	1	1
Code Compliance Specialist I/II	2	2	2	2
Code Compliance Technician	2	2	1	1
GIS/Development Services Manager	1	1	1	***0***
Senior Planner	4	3	3	3
Planner I/II/III	4	4	3	***2***
Planning Technician I/II	3	3	3	3
County Office Supervisor	1	1	1	1
Staff Fiscal Analyst	1	1	1	1
Support Services Assistant	1	1	1	1
Office Assistant III	1	0	0	***1***
Office Assistant I/II	1	1	1	***0***
TOTAL FULL-TIME & VS	24	22	20	18
Extra Help				
EH Planning Tech I/II	1.00	1.00	1.00	1.00
EH Special Projects Coordinator	0.50	0.50	0.50	0.50
EH Typist Clerk I/II	0.00	0.00	0.00	0.00
EH Office Assistant I/II	1.00	1.00	1.00	1.00
	2.50	2.50	2.50	2.50
TOTAL BUDGETED/APPROVED	26.50	24.50	22.50	22.50

On February 13, 2007 (Mid Year), one Planning & Community Development Office Supervisor (Position #2) was changed to County Office Supervisor, one (1) Typist Clerk III (Position #12) was changed to Office Assistant III, and one (1) Typist Clerk I/II (Position #27) was changed to Office Assistant I/II.

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

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).

The salary 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 2010/11 the department requests to delete one (1) filled Code Compliance Technician (Position #33) and one (1) filled Planner III (Position #32) due to budgetary constraints.

On August 24, 2010 (Final Budget) the Board of Supervisors approved the department's request to delete one (1) filled Office Assistant I/II (Position #7) due to fiscal constraints. One (1) GIS/Development Services Manager was transferred to BU75601. All other previously recommended at Proposed Budget actions were adopted.

SERVICES AND SUPPLIES
This category decreased overall in Special Department Expenses – Software, Data Processing and in Communications expenses.

At Final Budget, Publications and Legal Notices, Transportation and Travel, and Transportation and Travel – In-State Overnight decreased based on prior year actual expenditures. Professional and Special Services are increased due to the Community Specific Plan Update contract for Environmental Review.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category was adjusted due to general and community plan reimbursement.

At Final Budget, this category was adjusted due to general and community plan reimbursement, and reimbursement for GIS services.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($162,620)	*($2,477)*		*($18,000)*		*($183,097)*	*($431,023)*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	13,847	1,174	33,200	3,200
OTHER CHARGES	65,000	32,950	74,734	74,734
TOTAL EXPENDITURES/APPROPRIATIONS	78,847	34,124	107,934	77,934
NET COST	-78,847	-34,124	-107,934	-77,934

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

LOCAL AGENCY FORMATION COMMISSION

BUDGET UNIT 28600

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is budgeted at the prior year's amounts.

On August 24th 2010, (Final Budget), Special Department Expense-Cost Allocation Plan was reduced.

OTHER CHARGES

This category includes the appropriation to pay the County's contribution for LAFCO operations and for consultant services involving municipal reviews and is budgeted higher than the fiscal year 2009/10 level.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($30,000)				*($30,000)*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
LICENSES AND PERMITS	62,766	80,599	100,000	100,000
AID FROM OTHER GOVT AGENCIES	368,215	0	0	0
CHARGES FOR CURRENT SERVICES	288,048	369,961	385,000	385,000
OTHER REVENUE	25	95	0	0
TOTAL REVENUES	719,054	450,655	485,000	485,000
SALARIES & EMPLOYEE BENEFITS	1,204,979	1,201,049	1,500,877	1,432,366
SERVICES & SUPPLIES	501,652	432,027	499,221	466,908
OTHER CHARGES	-30	0	0	0
CAPITAL ASSETS	46,520	3,432	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,753,121	1,636,508	2,000,098	1,899,274
NET COST	-1,034,067	-1,185,853	-1,515,098	-1,414,274

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

AGRICULTURAL COMMISSIONER - ANIMAL CONTROL

BUDGET UNIT 28700

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

EXECUTIVE'S COMMENT

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

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

REVENUE

Revenue has decreased due to anticipated reductions in State Mandated Costs and in Fines Forfeitures and Penalties.

SALARIES AND EMPLOYEES BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Veterinarian (At-Will)	1	0	0	0
Animal Control Assistant Director	0	1	1	1
Animal Services Manager	1	1	1	1
Animal Control Supervisor	2	1	1	1
Animal Control Officer I/II	4	4	4	4
Animal Control Officer III	1	1	1	1
Animal Control Dispatcher	1	1	1	1
Animal Care Specialist	6	6	6	6
Account Clerk III	1	1	1	1
Office Assistant I/II	1	1	1	1
Typist Clerk I/II	1	1	1	1
TOTAL FULL-TIME & VS	19	18	18	18
Contract Staff				
CC Veterinarian	0	1	1	1
TOTAL CONTRACT STAFF	0	1	1	1
Extra Help				
EH Typist Clerk I/II	0.50	0.50	0.50	0.50
EH License Compliance Officer	0.75	0.75	0.75	0.75
EH Animal Care Specialist	0.13	0.13	0.13	0.13
EH Animal Control Officer I/II	0.50	0.50	0.50	0.50
TOTAL FTE	1.88	1.88	1.88	1.88
TOTAL BUDGETED/APPROVED	20.88	20.88	20.88	20.88

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

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

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

SALARIES AND EMPLOYEES BENEFITS (Continued)
On August 18, 2009 (Final Budget) the Board of Supervisors approved the reorganization of the department; deleting one (1) Veterinarian (At-Will) (Position #21), one (1) Animal Control Supervisor (Position #9), and adding one (1) Animal Control Assistant Director position.

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

On August 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.

SERVICES AND SUPPLIES
This category has increased in Data Processing, Special Department Expense – Other and Maintenance – Structure, Improvements and Grounds related expenses.

On August 24, 2010 (final budget) the categories of Special Dept Expense – Other, Transportation and Travel – County Vehicle, and Miscellaneous Expense were reduced based prior year actual expenditures.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($68,511)	*($32,313)*				*($100,824)*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	14,583	14,583	14,750	14,750
TOTAL REVENUES	14,583	14,583	14,750	14,750
SERVICES & SUPPLIES	52,000	54,000	56,646	56,646
TOTAL EXPENDITURES/APPROPRIATIONS	52,000	54,000	56,646	56,646
NET COST	-37,417	-39,417	-41,896	-41,896

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

PREDATORY ANIMAL CONTROL

BUDGET UNIT 28800

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

EXECUTIVE'S COMMENT

The Agricultural Commissioner took responsibility for the Predatory Animal Control function during FY 1998/99. The Governor's May revise for FY 2002/03 eliminated the State's share in the cost of funding the Cooperative Wildlife Services Predatory Animal Control Program. USDA picked up a portion of this funding, but the net result was Merced County losing 0.5 Full Time Equivalent (FTE) trapper (one trapper position is currently shared with Madera County). Since FY 2002/03 Merced County has maintained the 1.5 FTE Trapper staffing level, where one trapper position has been shared with Madera County. For FY 2007/08, Madera County is increasing their program to fund 1.0 FTE Trapper. USDA staff has advised that Merced's animal damage control workload can be effectively covered by 1.0 FTE Trapper. The approved FY 2008/09 budget reflects the USDA's recommended staffing level of 1.0 FTE Trapper for Merced County.

REVENUE

Revenue is budgeted at the prior year's amounts.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category increased overall du to 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 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	0	0	20,000	20,000
OTHER CHARGES	66,456	66,534	67,126	67,126
TOTAL EXPENDITURES/APPROPRIATIONS	66,456	66,534	87,126	87,126
NET COST	-66,456	-66,534	-87,126	-87,126

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

MERCED COUNTY ASSOCIATION OF GOVERNMENTS

BUDGET UNIT 28900

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

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

Expense estimates are budgeted at the prior year’s amounts.

OTHER CHARGES

This category reflects payment to MCAG Annual Dues and One Voice Contribution.

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 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	0	0	0	230,000
TOTAL REVENUES	0	0	0	230,000
SERVICES & SUPPLIES	5,084	11,532	52,175	232,175
TOTAL EXPENDITURES/APPROPRIATIONS	5,084	11,532	52,175	232,175
NET COST	-5,084	-11,532	-52,175	-2,175

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

AIRPORT LAND USE COMMISSION

BUDGET UNIT 29000

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

REVENUE

At final budget State Other was increased from Airport Land Use Compatibility Plan (ALUCP) grant funds for update.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category has increased due to increased Professional and Special Services costs.

At final budget Professional and Special Services was increased for ALUCP contract.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$180,000				***$180,000***	***$230,000***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
LICENSES AND PERMITS	46,033	43,385	47,000	47,000
CHARGES FOR CURRENT SERVICES	146,316	135,630	136,000	136,000
OTHER REVENUE	259	40	155	155
TOTAL REVENUES	192,608	179,055	183,155	183,155
SALARIES & EMPLOYEE BENEFITS	140,326	74,571	99,688	99,688
SERVICES & SUPPLIES	27,037	14,106	91,184	64,184
TOTAL EXPENDITURES/APPROPRIATIONS	167,363	88,677	190,872	163,872
NET COST	25,245	90,378	-7,717	19,283

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

COUNTY CLERK

BUDGET UNIT 29400

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

On January 5, 2009, the Treasurer – Tax Collector assumed the functions of County Clerk, Registrar of Voters , Elections, and Revenue & Reimbursement Departments. The County Clerk issues marriage licenses; performs marriage ceremonies; accepts passport applications and fees; files and indexes Fictitious Business Statements; administers oaths of office to Notaries as well as loyalty oaths to county employees and elected officials; files powers of attorney for surety companies; files and posts public notices and environmental impact reports; certifies to the capacity of public officials; and registers process servers and unlawful detainer assistants. The registration includes requesting background investigations from the Department of Justice. In FY 1992/93 the Superior Court invoked the provisions of Government Code Section 69898 (d) and assumed from the County Clerk all duties previously performed in relation to judicial actions, proceedings and records.

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

REVENUE

This category is increased primarily due to Marriage License and Clerk Fees based on current trends and projected rates.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Chief Deputy County Clerk	1	0	0	0
Legal Clerk I/II	1	1	1	1
TOTAL FULL-TIME & VS	2	1	1	1
Extra Help				
EH Account Clerk II	0.50	0.50	0.50	0.50
TOTAL FTE	0.50	0.50	0.50	0.50
TOTAL BUDGETED/APPROVED	2.50	1.50	1.50	1.50

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Chief Deputy County Clerk (Position #15) due to fiscal constraints.

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

SERVICE AND SUPPLIES

This category increased overall due to Professional and Special Services - Data Processing costs.

The category was decreased overall through a reduction in Office Expense – General and Special Department Expense –Software based on prior year actual expense.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($27,000)				*($27,000)*	*$0*

PUBLIC WAYS AND FACILITIES FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TAXES	214,838	118,165	100,000	100,000
LICENSES AND PERMITS	51,332	75,961	85,000	85,000
FINES FORFEITS AND PENALTIES	105	1,323	0	0
USE OF MONEY AND PROPERTY	69,201	64,661	35,000	35,000
AID FROM OTHER GOVT AGENCIES	21,404,121	22,170,485	18,854,859	20,093,817
CHARGES FOR CURRENT SERVICES	3,265,911	4,387,232	3,538,550	3,538,550
OTHER REVENUE	671,026	237,618	181,000	181,000
TOTAL REVENUES	25,676,534	27,055,445	22,794,409	24,033,367
SALARIES & EMPLOYEE BENEFITS	4,648,218	4,845,134	5,214,903	5,214,903
SERVICES & SUPPLIES	9,629,214	5,628,412	5,877,349	5,877,349
OTHER CHARGES	47,963	1,514	0	0
INTRAFUND & INTERFUND TRANSFERS	0	500,000	0	0
CAPITAL ASSETS	5,443,954	11,321,580	16,526,825	14,476,635
TOTAL EXPENDITURES/APPROPRIATIONS	19,769,349	22,296,640	27,619,077	25,568,887
NET COST	5,907,185	4,758,805	-4,824,668	-1,535,520

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

DPW-ROAD DIVISION

BUDGET UNIT 30000

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

EXECUTIVE'S COMMENT

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

REVENUE

This category is decreased overall based on a reduction in projected reimbursed road projects for fiscal year 2010/11 in the Federal and State Aid line items.

At final budget State Transit Cooperative Research Program and Federal Clean Water revenue line items were increased related to Campus Parkway. Federal Aid for Construction was increased based on allocation from Congestion Mitigation and Air Quality Improvement Program for bike path. Excise Tax and State Aid Grants and Prop 1B funds were reduced due to a delay in payments and funds not to be received in fiscal year 2010.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Deputy Director Public Works-Roads	1	1	1	1
Road Superintendent	1	1	1	1
Shop Supervisor	1	1	1	1
District Road Supervisor	3	3	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
Equipment Service Worker	1	0	0	0
Heavy Equipment Mechanic I/II	13	13	12	12
Road Maintenance Worker I/II/III	30	30	30	30
Parts Supply Clerk I/II	2	2	2	2
County Refuse Control Worker I/II	1	0	0	0
Refuse Collection Supervisor	1	1	1	1
TOTAL FULL-TIME & VS	60	58	56	56
Extra Help				
EH Engineering Associate I	0.00	0.00	0.00	0.00
EH Engineering Associate III	0.49	0.49	0.49	0.49
EH Senior Engineering Associate	0.12	0.12	0.12	0.12
EH Special Project Coordinator	0.40	0.40	0.40	0.40
TOTAL FTE	1.01	1.01	1.01	1.01
TOTAL BUDGETED/APPROVED	61.01	59.01	57.01	57.01

On January 30, 2007 (Mid Year), one Parts Supply Clerk (Position #50) was changed to Parts Supply Clerk I/II, and one (1) Heavy Equipment Mechanic I/II (Position #52) and one (1) Parts Supply Clerk I/II (Position #95) were added.

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

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

On April 13, 2010 the Board of Supervisors approved the deletion of one (1) vacant District Road Supervisor (Position #4) and one (1) vacant Heavy Equipment Mechanic I/II (Position #109) due to State funding and other revenue reductions.

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

SERVICES AND SUPPLIES
This category is decreased overall for Professional and Special Services and Engineering Services based on a reduced number of projects; Maintenance Equipment – Construction and Fuel based on less usage.

OTHER CHARGES
This category is decreased for Right of Way acquisitions based on no right of ways being purchased in next fiscal year.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
87002	***Prop 1B Projects***	***$10,111,179***	***$10,111,179***	***$5,055,589***
87055	***ARRA Project***	1,616,000	1,616,000	***2,417,400***
87058	***Roads Capital Projects***	1,299,646	1,299,646	***2,043,646***
87082	***Campus Parkway Bike Path***	***0***	***0***	***1,460,000***
87456	Phase II Childs Ave to Yosemite Ave	3,500,000	3,500,000	3,500,000
TOTAL		$16,526,825	$16,526,825	***$14,476,635***

The Prop 1B Projects, ARRA Project, Roads Capital Projects and Phase II Childs Ave to Yosemite Ave are ongoing projects from fiscal year 2009/10 and re- budgeted for FY 2010/11.

At final budget appropriations were reduced for capital project #87002 (Prop 1B Projects) that were inadvertently entered twice in budget system. Capital project #87082 (Campus Parkway Bike Path) was established and will be supported from Congestion Mitigation and Air Quality Improvement Program (CMAQ) funds. Capital projects #87055 (ARRA Project) and #87058 (Roads Capital Projects) were increased for scrub seal projects and Cottonwood and Ingomar intersection project respectively.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
				($2,050,190)	***($2,050,190)***	***$1,238,958***

HEALTH AND SANITATION FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HEALTH

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
LICENSES AND PERMITS	275,451	246,090	286,315	286,315
FINES FORFEITS AND PENALTIES	298,399	236,560	226,000	226,000
AID FROM OTHER GOVT AGENCIES	11,280,349	10,746,793	10,766,603	10,867,244
CHARGES FOR CURRENT SERVICES	1,759,002	1,912,540	2,425,303	2,425,303
OTHER REVENUE	191,270	224,160	54,000	94,000
TOTAL REVENUES	13,804,471	13,366,143	13,758,221	13,898,862
SALARIES & EMPLOYEE BENEFITS	12,352,257	11,461,052	12,196,655	12,043,372
SERVICES & SUPPLIES	3,515,875	2,906,966	3,519,905	3,457,029
OTHER CHARGES	395,488	175,054	441,500	441,500
INTRAFUND & INTERFUND TRANSFERS	-299,257	-599,948	-311,628	-452,376
CAPITAL ASSETS	0	110,060	0	3,600
TOTAL EXPENDITURES/APPROPRIATIONS	15,964,363	14,053,184	15,846,432	15,493,125
NET COST	-2,159,892	-687,041	-2,088,211	-1,594,263

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

HEALTH

BUDGET UNIT 40000

The Health Department derives its authority from Section 101000 et. seq of the California Health and Safety Code and Title 17 of the California Code of Regulations. These codes delineate the powers and responsibilities of the County Health Officer and his agents. Since FY 1990/91, medical responsibilities have been with the Health Officer while overall executive management of department functions has been under a non-physician administrator. The responsibilities of the different functions include departmental administration, clinical services, vital statistics, childrens medical services, health education, environmental health activities, public health nursing, maternal and child health, communicable disease control, emergency medical service management and planning, and laboratory services.

The Director of Public Health is the designated liaison for contract oversight and monitoring of the lease of the former County Hospital, (MCMC) to Catholic Healthcare West (CHW) and for the contract for Jail Health Services with California Forensic Medical Group (CFMG). The Health Department is also responsible for administrative direction of Budget Unit 49500-Indigent Health Care Programs (IHCP) and Budget Unit 40600–First 5 Merced County. In 2008, the Health Department transferred responsibility of Jail Health Services contract to the Sheriff's Department

EXECUTIVE'S COMMENT

The Health Department budget assumes a distribution formula for Health Realignment between the Health Department (Budget Unit 40000) and the Indigent Health Care Program (Budget Unit 49500) of 57% Health and 43% IHCP.

REVENUE

This category decreased overall in Revenue Applicable to Prior Year, Sanitation Services, and Other Revenue.

At Final Budget revenue has increased due to increased State Other revenue for Dairy Nutrient Waste Management and the Tire Waste Program in Environmental Health and Prop. 10 Tobacco Tax fund realized for Community Health Services. Other Revenue also was increased in order to realize the remainder of California Regional Obesity Project funding.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Public Health Director	1	1	1	1
Public Health Director Designee	0	1	0	0
County Health Officer	1	1	1	1
Deputy Public Health Director	1	1	1	1
Director of Public Health Nursing	1	1	1	1
Fiscal Manager	1	1	1	1
Secretary III	1	0	0	0
Accounting Technician	3	2	2	2
Supervising Therapist	1	1	1	1
Occupational/Physical Therapist I/II	4	1	1	1
Occupational/Physical Therapist I/II VS	1	1	1	1
CA Children's Service Worker I/II	5	2	3	3
Public Health Aide I/II	3	3	3	3
Account Clerk III	1	1	1	1
Director of Environmental Health	1	1	1	1
Supervising Environmental Health Specialist	3	3	3	3
Environmental Remediation Specialist	1	0	0	0
Project Engineer	0	1	1	1
Environment Health Specialist I/II/III	14	14	13	13
Hazardous Material Specialist I/II/III	2	1	1	1
Environmental Health Technician I/II	5	2	2	2
Health Education Administrator	1	1	1	1
Nutritionist	1	0	0	0
Public Health Laboratory Director	1	1	1	1
Public Health Lab Microbiologist I/II	2	0	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Microbiology Technician I/II	2	2	1	1
Public Health Social Worker	6	0	3	3
Nurse Practitioner I/II/Physicians Assistant	1	1	1	1
Public Health Program Manager	4	3	***2***	***1***
Managed Care Project Coordinator	0	0	***0***	***0***
Supervising Public Health Nurse	7	4	5	5
Public Health Nurse I/II/Community Health Nurse	20	16	16	16
Public Health Nurse I/II/Community Health Nurse VS	3	0	0	0
Epidemiologist I/II	1	1	1	1
Health Education Specialist	2	1	2	3
Community Health Specialist	11	8	7	7
Community Health Specialist VS	2	0	0	0
Communicable Disease Investigator	2	2	2	2
Community Health Worker	1	0	0	0
Support Services Analyst I/II	4	4	4	4
Community Health Aide I/II	0	0	0	0
Vital Statistic Clerk	1	1	1	1
Office Assistant III	6	6	6	6
Typist Clerk III	0	0	0	0
Medical Claims Clerk I/II	4	4	4	4
Staff Services Analyst I/II	1	0	0	1
Secretary I/II	1	1	0	0
Account Clerk I/II	3	2	2	2
Medical Transcriptionist I	0	0	0	0
Office Assistant I/II	6	3	3	3
County Office Supervisor	0	0	1	1
Emergency Medical Services Manager	1	1	1	1
Emergency Medical Services Specialist	2	1	1	1
Licensed Vocational Nurse	3	3	3	3
Medical Records Technician III	0	0	1	1
Director of Public Health Admin Svs	0	0	1	1
TOTAL FULL-TIME & VS	149	107	109	109
Contract Employees				
Public Health Director	1.00	1.00	1.00	1.00
Staff Therapist	0.00	0.00	0.00	0.00
TOTAL CONTRACT EMPLOYEES	1.00	1.00	1.00	1.00
Extra Help				
EH Staff Therapist	0.20	0.20	0.20	0.20
EH Public Health Nurse	0.10	0.10	0.10	0.10
EH Licensed Vocational Nurse	0.58	0.58	0.58	0.58
EH Special Projects Coordinator	0.00	0.00	0.00	0.00
EH Typist Clerk I/II	1.50	1.50	1.50	1.50
EH Microbiology Technician	0.00	0.00	0.00	0.00
EH Public Health Lab Director	0.00	0.00	0.00	0.00
EH Microbiologist	0.00	0.00	0.00	0.00
TOTAL FTE	2.38	2.38	2.38	2.38
TOTAL BUDGETED/APPROVED	152.38	110.38	112.38	112.38

SALARIES AND EMPLOYEE BENEFITS (Continued)

On June 20, 2006, the Board of Supervisors approved one (1) Health Education Specialist (Position #227) 92% funded from Child Health and Disability Prevention revenue, one (1) Environmental Health Specialist I/II/III (Position #226) 100% funded from Sanitation Services revenue, and one (1) Environmental Health Technician I/II (Position #225)-100%funded from Public Works Tipping Fees revenue. The department converted one (1)

Community Health Specialist (Position #212) 92% funded to 50% funded. On August 15, 2006, one (1) Occupational/Physical Therapist I/II (Position #228) 74% grant funded was added. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

On January 30, 2007 (Mid Year), one (1) Secretary II (Position #55) was converted to a Typist Clerk III; one (1) Managed Care Project Coordinator (Position #223) and one (1) Community Health Aide I/II (Position #163) were deleted. On February 13, 2007 (Mid Year), one (1) Health Department Office Administrator (Position #76) was changed to Fiscal Manager, two (2) Community Health Aide I/II (Position #25, 102) were changed to Public Health Aide I/II, one (1) Medical Therapy Aide (Position #68) was changed to Public Health Aide I/II, three (3) Medical Transcriptionist I (Position #29, 40, 56) were changed to Office Assistant III, two Typist Clerk III (Position #55, 61) were changed to Office Assistant III, and six (6) Typist Clerk I/II (Position #125, 132, 138, 172, 190, 204) were changed to Office Assistant I/II.

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

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

On November 4, 2008 the department was approved for the following actions: delete three (3) Occupational Physical Therapists I/II (Position #72, 118, 228), two (2) Office Assistant I/II Position (138, 190), two (2) Community Health Nurse (Position #152, 161), one (1) Nutritionist (Position #213), one (1) Supervising Public Health Nurse (Position # 219), one (1) Environmental Health Technician (Position #192), two (2) Public Health Lab Microbiologist I/II (Position #3, 124), one (1) Community Health Specialist (Position #96) and two (2) Community Health Specialist (Position #146, 177) due to revenue and other funding constraints. One (1) Medical Claims Clerk (Position #6) and one (1) Support Services Analyst (Position #17) was requested to be transferred from BU 49500. One (1) Environmental Remediation Specialist was changed to Project Engineer.

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

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

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

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

On September 22, 2009 the Board of Supervisors rescinded the deletion of one (1) California Children's Services Worker (Position #52), and one (1) Public Health Nurse (Position #95) due to the restoration of State funding of the Healthy Families program.

On September 29, 2009 one (1) Public Health Social Worker (Position #113) was restored for the Adolescent Family Life program due to additional Title V funding.

On November 3, 2009 two (2) Public Health Social Workers (Position #237, 238) were added for the Adolescent Family Life program due to additional CalWORKS revenue from HSA.

On April 13, 2010 the Board of Supervisors approved the following position changes: change one (1) Public Health Program Manager (Position #90) to Supervising Public Health Nurse, change one (1) Community Health Specialist (Position #99) to Health Education Specialist, change one (1) Microbiology Technician I/II (Position #5) to Medical Records Technician III, and change one (1) Public Health Program Manager (Position#140) to Director of Public Health Admin Services.

On 9/29/09 one (1) Managed Care Coordinator was transferred from BU49501 to BU40013 (Position #236). This was not reported at Proposed Budget due to an administrative oversight.

The salary 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 2010/11 the department requests 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.

At Final Budget one (1) Public Health Program Manager was adjusted in the position count to reflect the actual position allocation for the department.

On August 24, 2010 (Final Budget) the Board of Supervisors approved the department's request 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. All position adjustments recommended at Proposed Budget were also adopted by the Board.

SERVICES AND SUPPLIES

This category decreased overall in Professional and Special Services – Facility Operations, Professional and Special Services – Data Processing, and Office Expense – General based on projected trends, costs, and usage.

At Final Budget Professional and Special Services – Contractual Agreements, Laboratory, and Facility Operations were decreased based on prior year actuals. Professional and Special Services – Data Processing was increased based on updated rates.

OTHER CHARGES

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

INTRAFUND AND INTERFUND TRANSFERS

This category was adjusted for Operating Transfer Out-CSAC COP and Intrafund Transfers In.

At Final Budget Intrafund Transfers In was adjusted for the continuation of services for the Multipurpose Senior Services Program.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
89086 2 Med Net Repeaters	***$0***	***$0***	***$3,600***
Total	***$0***	***$0***	***$3,600***

At final budget appropriations were established for capital asset #89086 (2 Med Net Repeaters) for Emergency Medical Services department to improve and expand communication coverage area on westside of Merced County.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($153,283)	*($62,876)*		*($140,748)*	*$3,600*	*($353,307)*	*$140,641*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	240,440	97,890	64,244	64,244
AID FROM OTHER GOVT AGENCIES	4,823,549	4,288,699	5,809,133	5,809,133
CHARGES FOR CURRENT SERVICES	5,370	10,264	0	0
OTHER REVENUE	6,289	154	0	0
TOTAL REVENUES	5,075,648	4,397,007	5,873,377	5,873,377
SALARIES & EMPLOYEE BENEFITS	873,344	810,693	809,376	809,376
SERVICES & SUPPLIES	6,276,235	4,339,502	5,055,952	5,055,952
OTHER CHARGES	-5	-14	0	0
INTRAFUND & INTERFUND TRANSFERS	-114,855	-34,656	0	0
CAPITAL ASSETS	0	0	5,000	5,000
TOTAL EXPENDITURES/APPROPRIATIONS	7,034,719	5,115,525	5,870,328	5,870,328
NET COST	-1,959,071	-718,518	3,049	3,049

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

First 5 Merced County

BUDGET UNIT 40600

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

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

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

EXECUTIVE'S COMMENT

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

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

The Commission will continue to dedicate resources in FY 2008/09 for special projects such as collaborative endeavors, outreach and education, and community meetings with parents of children ages 0-5. The Commission will also continue to seek out opportunities that leverage resources and initiatives that secure greater local investment in early intervention and prevention programs for children ages 0-5.

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

REVENUE

Revenue has decreased overall based on year end estimate for Interest, and a reduction in State Prop 10 Tobacco Tax.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Executive Director First 5 Merced County	1	1	1	1
First 5 Merced County Program Manager	1	0	0	***1***
First 5 Merced County Program Specialist	3	3	3	***2***
Support Services Analyst I/II	3	2	2	2
Support Services Analyst V/S	0	0	0	0
Account Clerk I/II	1	0	0	0
Secretary I/II	1	1	1	1
Office Assistant I/II	1	0	0	0
TOTAL FULL TIME & VS	11	7	7	7

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Extra Help				
EH Office Assistant I/II	0.50	0.50	0.50	0.50
TOTAL FTE	0.50	0.50	0.50	0.50
TOTAL BUDGETED/APPROVED	11.50	7.50	7.50	7.50

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

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

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

On August 18, 2009 the Board of Supervisors deleted one (1) vacant Account Clerk I/II (Position #5) and one (1) vacant Office Assistant I/II (Position #12). The Board also approved the departments request to delete one (1) filled Support Services Analyst I/II (Position #10).

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.

SERVICES AND SUPPLIES

This category has decreased overall in Professional and Specialized Services - Contractual Agreement, Rents and Leases-Structures, Improvements and Grounds, and Special Department Expense – Other, based on departmental estimate.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
81044 1 Photocopier	$5,000	$5,000	$5,000
TOTAL	$5,000	$5,000	$5,000

The Photocopier is requested to replace an obsolete machine no longer cost effective to use.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	22,338,264	18,630,340	23,313,794	23,526,341
CHARGES FOR CURRENT SERVICES	4,407,124	7,768,685	7,409,688	7,409,688
OTHER REVENUE	-6,130,337	-638,409	114,000	114,000
TOTAL REVENUES	20,615,051	25,760,616	30,837,482	31,050,029
SALARIES & EMPLOYEE BENEFITS	17,083,267	16,059,249	17,868,653	17,999,055
SERVICES & SUPPLIES	4,853,251	5,090,045	7,940,966	7,978,214
OTHER CHARGES	4,057,048	4,617,626	5,976,867	5,993,867
INTRAFUND & INTERFUND TRANSFERS	799,884	-376,295	-1,416,190	-1,408,293
CAPITAL ASSETS	132,235	86,961	10,345	30,345
TOTAL EXPENDITURES/APPROPRIATIONS	26,925,685	25,477,586	30,380,641	30,593,188
NET COST	-6,310,634	283,030	456,841	456,841

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

MENTAL HEALTH

BUDGET UNIT 41500

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

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

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

EXECUTIVE'S COMMENT

The Department is mandated to ensure that all citizens have access to necessary assessment, crisis intervention services, and involuntary inpatient psychiatric services under Welfare and Institutions Code Section 5150 for persons who are a danger to self or others or gravely disabled due to a mental illness.

In November 2005, MHSA was passed by the voters of California. The Mental Health Department was required to submit a plan to the State detailing how the additional funds would be used. The State approved the plan in April 2006.

In FY 1997/98, Budget Unit 41600 Mental Health Alcohol and Drug Abuse was consolidated with Budget Unit 41500 Mental Health to allow the department more flexibility. Sub-budgets were established in the Mental Health budget to facilitate budget preparation and monitoring. In November 2005, MHSA was passed by the voters of California. The Mental Health Department was required to submit a plan to the State detailing how the additional funds would be used. The State approved the plan in April 2006. In FY 2008/09 additional Sub-budgets were added to assist in tracking MHSA programs expenditures. These new Sub-budgets are included in the 2008/09 budget submitted by the Department. These changes are reflected in the proposed budget.

The Mental Health Division has continued to target services for youth and their families in order to meet the mandated requirements for the Early Periodic Screening, Diagnosis, and Treatment (EPSDT) Medi-Cal entitlement program, including Therapeutic Behavioral Services (TBS). A new youth facility was opened in January 2003. The reduction in force in FY 2006/07 has significantly reduced the Department's ability to continue growth in this area and to meet this mandate.

The Alcohol and Drug Services Division operates under a net negotiated contract amount with the State of California. A major issue impacting this division is the injunctive order issued in federal court as a result of the Sobky vs. Smoley Medi-Cal lawsuit. The court ruling and the resultant implementation plan developed by the State Department of Alcohol and Drug Programs requires first priority for the use of State General Funds allocated to counties shall be to match Federal Drug Medi-Cal FFP funds. While not mandating that programs be Drug Medi-Cal certified, the risk of not maximizing the use of State General Funds to draw down Drug Medi-Cal funds is that the State may reallocate the State General Funds in subsequent years to counties that have exhausted their State General Funds for Medi-Cal match.

REVENUE

This category increased overall for Federal – ARRA Funding, State Aid for Mental Health, and State Aid MHSA-Prop 63 based on the departmental adjustments for contracts.

The overall revenue for the department was increased in Mental Health – Realignment, State Aid MHSA – Proposition 63, and Mental Health Federal based on increased estimates and increased MHSA programs.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
MENTAL HEALTH (MH)				
Director of Mental Health	1	1	1	1
Interim Director of Mental Health	0	0	0	0
Assistant Mental Health Director	1	1	1	1
Assistant Mental Health Director-Planning/Fiscal Development	1	1	1	1
Administrative Operations Manager-Mental Health	1	1	0	0
Psychiatric Facility Manager	1	1	1	1
Quality Improvement Program Manager	1	1	1	1
Children's System of Care Coordinator	1	0	0	0
Fiscal Manager	1	1	1	1
Mental Health Education and Training Coordinator	1	0	0	0
Staff Services Analyst I/II	3	3	3	3
Mental Health Program Manager	3	2	2	2
Automation Services Manager	1	1	1	1
Psychiatric Nurse Practitioner I/II	1	1	1	1
Psychiatric Staff Nurse/Licensed Mental Health Worker I/II	16	16	17	17
Psychiatric Staff Nurse I/II/Licensed Mental Health Worker I/II VS	2	1	0	0
Mental Health Clinician I/II	30	21	21	21
Crisis Intervention Specialist	5	4	4	4
Crisis Intervention Specialist VS	1	0	0	0
Vocational Rehabilitation Counselor	1	1	1	1
Recreational Therapist	0	1	1	1
Automation Systems Analyst I/II	2	2	2	2
Personnel Assistant - Confidential	1	1	1	1
Fiscal Supervisor	1	0	0	0
Mental Health Worker I/II	21	17	17	17
Secretary III	1	1	1	1
Mental Health Records Technician III	1	1	0	0
Medical Records Technician III	0	0	1	1
Mental Health Records Technician I/II	8	6	0	0
Medical Records Technician I/II	0	0	6	6
Psychiatric Ward Clerk	1	1	1	1
Accounting Technician	2	1	1	1
Account Clerk III	2	1	1	1
Office Assistant III	8	6	6	6
Office Assistant I/II	1	1	1	1
Fiscal Registration Process Clerk	1	0	1	1
Data Support Assistant	1	0	0	0
Facility Services Supervisor	1	1	1	1
Delivery Driver	1	1	1	1
Dual Diagnosis Specialist	2	2	2	2
Telephone Systems Operator	1	1	1	1
Housekeeping Attendant I/II	4	3	3	3
A&D Counselor/Services Intern	1	1	1	1
Consumer Assistance Worker	2	2	2	2

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Program Assistant	1	0	0	0
MHSA Coordinator	1	1	1	1
Quality Assurance Specialist	3	2	2	2
Mental Health Medical Director (At will)	1	1	1	1
Staff Psychiatrists (At will)	3	3	4	4
Staff Services Manager	0	0	0	***1***
MH TOTAL FULL-TIME & VS	144	114	115	116
ALCOHOL & DRUG (A&D)				
A&D Services Coordinator	1	0	0	0
A&D Administrative Analyst	1	0	0	0
A&D Prevention Specialist	1	1	1	1
Mental Health Worker I/II	0	0	2	2
MH Clinician I/II *	1	1	3	3
A&D Program Manager	3	2	2	2
Staff Services Analyst I/II	2	0	0	0
A&D Counselor/Services Intern	21	13	15	15
A&D Prevention Worker VS	1	1	1	1
Program Assistant	2	0	2	2
Secretary I/II - Confidential	1	1	1	1
Accounting Technician	1	1	2	2
Office Assistant III	6	3	4	4
A&D TOTAL FULL-TIME & VS	41	23	33	33
Contract Staff Psychiatrists	7	7	7	7
TOTAL PERMANENT & CONTRACT PSYCHIATRISTS	7	7	7	7
TOTAL FULL TIME/VS/CONTRACT	192	144	155	156
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	6.50	8.50	8.50	8.50
TOTAL FTE	18.00	20.00	20.00	20.00
TOTAL BUDGETED/APPROVED	210.00	164.00	175.00	176.00

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

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

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

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

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

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

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

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

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

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

SALARIES AND EMPLOYEE BENEFITS (Continued)
Clinician I/II (Position (23, 56, 61, 77, 300, 314), one (1) filled Children's System of Care Coordinator (Position #284), two (2) filled Program Assistant (Position #319, 327), two (2) filled Office Assistant III (Position #123, 286), one (1) filled Psychiatric Staff Nurse I/II (Position # 264), one (1) filled Mental Health Program Manager (Position #25), four (4) filled Mental Health Worker I/II (Position #141, 210, 211, 334), one (1) filled Data Support Assistant (Position #14), one (1) filled Accounting Technician (Position #306), one (1) filled fiscal Supervisor (Position #31), two (2) filled Crisis Intervention Specialist (Position #33, 247), one (1) filled Quality Assurance Specialist (Position #304), six (6) filled Alcohol & Drug Services

Intern/Counselor (Position #98, 245, 273, 277, 298, 313), one (1) filled Mental Health Administrative Analyst (Position #137), two (2) filled Staff Services Analyst (Position #208, 316), one (1) Alcohol & Drug

Services Coordinator (Position #27), and one (1) filled Mental Health Education and Training Coordinator (Position #320) were deleted.

On October 27, 2009 the Board of Supervisors approved to add the following four (4) positions due to increased funding from the CalWORKs allocation. This action was to restore the positions deleted in the August 18, 2009 action: one (1) Mental Health Clinician I/II (Position #338), one (1) Office Assistant III, two (2) Mental Health Worker I/II (Position #340, 341).

On November 10, 2009 the board of Supervisors approved the addition of one (1) Mental Health Clinician (Position #342), one (1) Accounting Technician (Position #343), and one (1) Program Assistant (Position #344) due to additional CalWORKs Allocation.

On March 30, 2010 approved the addition of three (3) positions due to receipt of Recovery Act justice Assistance Grant – Substance Abuse Offender Treatment Program; two (2) Alcohol and Drug Counselor (Position #345, 346), and one (1) Program Assistant (Position 347). The grant is scheduled to expire on March 31, 2011.

On April 13, 2010 six (6) Mental Health Records Technician I/II (Position # 4, 75, 78, 80, 91, 111) were changed to Medical Records Technician I/II and one (1) Mental Health Records Technician III (Position #50 was changed to Medical Records Technician III. One (1) Fiscal Registration Process Clerk (Position #348) was added and one (1) vacant Administration Operations Manager – Mental Health was deleted to offset costs.

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

On June 22, 2010 the department will request to add (1) Staff Psychiatrist. The outcome of this request will be noted at Final Budget.

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.

SERVICES AND SUPPLIES
This category increased overall due to Professional & Special Services, Professional & Special Services – Contracts, and Special Department Expense - Other.

The Service and Supplies category was increased overall due to cost in Maintenance - Structures, Improvements and Grounds for the Westside Facility, Professional and Special Services for contracts with vendors, and Professional and Special Services for lease agreements.

OTHER CHARGES
This category increased overall based on Contract – Wrap-Around Services Mental Health, Aid-Therapeutic Behavioral Service, and Aid - IMD Facilities.

Other Charges were increased for new contracts related to behavioral health services.

INTRAFUND AND INTERFUND TRANSFERS
Adjustments made to Intrafund Transfers In and Intrafund Transfers Out.

Interfund Transfers were adjusted for completion of the Mental Health Drop-In Center.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
81047	***1 Color Copier***	***$0***	***$0***	***$20,000***
89097	Sectional	2,845	2,845	2,845
89182	Security Cameras	7,500	7,500	7,500
TOTAL		$10,345	$10,345	***$30,345***

The sectional is being requested for the TAY program and the Security Cameras are requested to upgrade current system to provide more security.

At final budget appropriations were established for capital asset #81047 (Color Copier) for Mental Health office located in Los Banos.

POLICY IMPLICATION
The Mental Health Department is reviewing options to address the rising cost of operating the Marie Green Psychiatric Health Facility while maintaining the continuity and availability of inpatient mental health services. Through a local level stakeholder review an assortment of options were considered. Stakeholders were provided direction to return with a solution that addressed the increased cost of inpatient services and the effect of the cost shift from the available funding for outpatient services. The stakeholder group returned with a recommendation that inpatient services be continued within Merced County by outsourcing the Marie Green to a vendor. Over the fiscal year the Mental Health Department will further research this option and return to the Board with recommendations regarding this proposal.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$130,402	***$37,248***	***$17,000***	***$7,897***	***$20,000***	***$212,547***	***$212,547***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	373	0	0	0
AID FROM OTHER GOVT AGENCIES	-6,226	0	0	0
TOTAL REVENUES	-5,853	0	0	0
SERVICES & SUPPLIES	15,586	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	15,586	0	0	0
NET COST	-21,439	0	0	0

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

2007/2008 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 45600

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

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

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	48	0	0	0
AID FROM OTHER GOVT AGENCIES	-2,242	0	0	0
TOTAL REVENUES	-2,194	0	0	0
SERVICES & SUPPLIES	550	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	550	0	0	0
NET COST	-2,744	0	0	0

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

2007/2008 - SCEAP PHYSICIAN SERVICES

BUDGET UNIT 45700

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

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

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	833	0	0	0
AID FROM OTHER GOVT AGENCIES	21,976	0	0	0
OTHER REVENUE	728	0	0	0
TOTAL REVENUES	23,537	0	0	0
SERVICES & SUPPLIES	115,953	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	115,953	0	0	0
NET COST	-92,416	0	0	0

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

2007/2008 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 45800

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

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

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	489	0	0	0
AID FROM OTHER GOVT AGENCIES	4,968	0	0	0
TOTAL REVENUES	5,457	0	0	0
SERVICES & SUPPLIES	30,598	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	30,598	0	0	0
NET COST	-25,141	0	0	0

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

2007/2008 – EMSA SB2132 PSA FUNDS

BUDGET UNIT 45900

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

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

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	127	0	0	0
AID FROM OTHER GOVT AGENCIES	19,584	6,526	0	0
TOTAL REVENUES	19,711	6,526	0	0
SERVICES & SUPPLIES	18,707	7,532	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	18,707	7,532	0	0
NET COST	1,004	-1,006	0	0

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

2008/2009 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 47600

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

This budget unit provides for FY 2008/09 SCEAP funds to be paid to hospitals within Merced County. Dos Palos Memorial Hospital, Los Banos Memorial Hospital, and Community Campus of Mercy Medical Center Merced receive funds to compensate for medical care given to program patients.

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

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	15	0	0	0
OTHER REVENUE	118	0	0	0
TOTAL REVENUES	133	0	0	0
SERVICES & SUPPLIES	0	133	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	0	133	0	0
NET COST	133	-133	0	0

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

2008/2009 - SCEAP PHYSICIAN SERVICES

BUDGET UNIT 47700

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

This budget unit provides for FY 2008/09 SCEAP funds to be paid to physicians who contract with Merced County for medical care given to program patients.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	181	0	0	0
AID FROM OTHER GOVT AGENCIES	111,141	37,050	0	0
OTHER REVENUE	1,425	623	0	0
TOTAL REVENUES	112,747	37,673	0	0
SERVICES & SUPPLIES	11,745	138,674	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	11,745	138,674	0	0
NET COST	101,002	-101,001	0	0

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

2008/2009 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 47800

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

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

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	86	0	0	0
AID FROM OTHER GOVT AGENCIES	10,143	3,382	0	0
OTHER REVENUE	572	0	0	0
TOTAL REVENUES	10,801	3,382	0	0
SERVICES & SUPPLIES	9,763	4,420	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	9,763	4,420	0	0
NET COST	1,038	-1,038	0	0

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

2008/2009 – EMSA SB2132 PSA & UA FUNDS

BUDGET UNIT 47900

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

This budget unit provides for FY 2008/09 EMSA Physician Services Account (PSA) and Unallocated Account (UA) funds to be paid to emergency room physicians within Merced County.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
FINES FORFEITS AND PENALTIES	678,641	739,778	750,000	750,000
USE OF MONEY AND PROPERTY	3,844	2,729	2,000	2,000
AID FROM OTHER GOVT AGENCIES	3,827,079	3,487,965	3,483,000	3,483,000
CHARGES FOR CURRENT SERVICES	76,565	50,968	95,500	95,500
OTHER REVENUE	537,487	141,439	95,812	95,812
TOTAL REVENUES	5,123,616	4,422,879	4,426,312	4,426,312
SALARIES & EMPLOYEE BENEFITS	911,226	795,642	860,868	860,868
SERVICES & SUPPLIES	3,754,948	4,067,428	3,757,412	3,757,412
OTHER CHARGES	0	-440	0	0
INTRAFUND & INTERFUND TRANSFERS	-3,446	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	4,662,728	4,862,630	4,618,280	4,618,280
NET COST	460,888	-439,751	-191,968	-191,968

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

MEDICAL ASSISTANCE PROGRAM

BUDGET UNIT 49500

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

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

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

EXECUTIVE'S COMMENTS

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

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

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

REVENUE

Revenue has decreased overall in Health Realignment, State Motor Vehicle-In Lieu Tax Realignment, and Other Revenue accounts.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Indigent Health Care Programs Administrator	1	1	1	1
Utilization Review Analyst	0	0	0	0
Community Health Nurse/Public Health Nurse I/II	2	1	1	1
Managed Care Project Coordinator	1	0	0	0
Support Services Analyst I/II	2	1	1	1
Medical Claims Clerk I/II	3	2	2	2

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Supervising Eligibility Worker	1	0	0	0
Eligibility Worker I/II	6	4	4	4
Office Assistant I/II	1	1	1	1
Typist Clerk I/II	0	0	0	0
TOTAL FULL-TIME & VS	17	10	10	10
Extra Help				
EH Medical Claims Clerk I	0.50	0.50	0.50	0.00
EH Office Assistant I	0.00	0.00	0.00	0.00
EH Public Health Nurse I/II	0.50	0.50	0.50	0.00
EH Community Health Nurse	0.00	0.00	0.00	0.00
TOTAL EXTRA HELP	1.00	1.00	1.00	0.00
TOTAL BUDGETED/APPROVED	18.00	11.00	11.00	10.00

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

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

On November 4, 2008 the department was approved to delete two (2) Eligibility Worker I positions (Position #11, 15) and transfer one (1) Support Services Analyst I/II (Position #17) to budget unit 40001 and transfer one (1) Medical Claims Clerk I/II (Position #6) to Budget Unit 40013.

On August 18, 2009 the Board of Supervisors deleted the following vacant positions: One (1) Community Health Nurse/Public Health Nurse I/II (Position #18) and one (1) Supervising Eligibility Worker (Position #8). One (1) Managed Care Project Coordinator ***(Position #19)*** was transferred to BU40013.

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

SERVICES AND SUPPLIES

This category decreased overall in Professional and Special Services – Medical Services, Professional and Special Services – Other Facilities, and Professional and Special Services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

PUBLIC ASSISTANCE FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
LICENSES AND PERMITS	13,074	60,000	72,333	72,333
AID FROM OTHER GOVT AGENCIES	70,628,914	63,951,356	75,023,300	74,733,305
CHARGES FOR CURRENT SERVICES	86,669	78,230	65,000	65,000
OTHER REVENUE	372,720	1,190,923	515,450	620,567
TOTAL REVENUES	71,101,377	65,280,509	75,676,083	75,491,205
SALARIES & EMPLOYEE BENEFITS	43,460,039	44,547,803	52,394,332	52,394,332
SERVICES & SUPPLIES	19,007,298	18,027,652	20,632,437	20,420,760
OTHER CHARGES	5,617,574	4,662,806	4,893,038	4,910,871
INTRAFUND & INTERFUND TRANSFERS	-597,124	-669,753	-1,391,305	-1,399,305
CAPITAL ASSETS	114,504	46,323	195,619	199,919
TOTAL EXPENDITURES/APPROPRIATIONS	67,602,291	66,614,831	76,724,121	76,526,577
NET COST	3,499,086	-1,334,322	-1,048,038	-1,035,372

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

HUMAN SERVICES AGENCY

BUDGET UNIT 50000

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

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

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

REVENUE

State and Federal revenue has increased over prior year due to a high than anticipated allocation in various programs.

At Final Budget Federal and State Public Assistance Administration revenues were reduced based on decreased expenditures.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Director HSA/Public Guardian Conservator	1	1	1	1
Deputy Director HSA	4	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	13	11	12	12
Staff Fiscal Analyst	5	4	4	4
Staff Personnel Analyst	1	1	1	1
Network Systems Support Analyst	7	6	6	6
Fiscal Services Supervisor	4	4	4	4
Procurement Specialist I/II	1	1	1	1
System Support Analyst	3	3	3	3
Secretary I/II-Confidential	3	3	3	3
Secretary II-Confidential	1	1	1	1
Secretary III	1	1	1	1
Personnel Assistant-Confidential	1	1	1	1
Accounting Technician	8	8	8	8
Account Clerk III	8	6	7	7
Account Clerk I/II	6	4	4	4
Supervising Software Applications Assistant	1	1	1	1
Software Application Assistant I/II	6	4	4	4
Software Application Assistant I/II VS	2	2	2	2
Facility Maintenance Assistant	1	1	1	1
Facility Assistant	2	1	1	1
Janitor	3	3	3	3
Telephone Systems Operator	2	1	2	2
Program Manager	7	4	5	5

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Administrative Supervisor	6	5	6	6
Supervising Legal Clerk	1	0	0	0
Legal Clerk I/II	8	7	8	8
Support Services Assistant	6	6	6	6
Support Services Assistant-Confidential	1	1	1	1
Office Assistant III	7	7	6	6
Registration/Information Assistant	15	12	14	14
Office Assistant I/II	28	20	22	22
Compliance Management Officer	1	1	0	0
Training Officer-HSA	1	0	0	0
Program Evaluation Supervisor	2	1	1	1
C-IV Trainer	1	0	0	0
C-IV Program Specialist	1	0	0	0
C-IV Program Analyst	3	2	2	2
C-IV Business Manager	2	2	2	2
C-IV Deputy Project Manager	1	0	0	0
Family Services Supervisor	29	26	30	30
Family Services Representative III	36	33	35	35
Family Services Representative I/II	141	120	138	138
Eligibility Worker I/II	1	0	0	0
Social Services Program Administrator	5	4	5	5
Supervising Social Worker II	18	17	17	17
Social Worker IV-A/IV-B *	59	52	54	54
Social Worker IV-A/IV-B V/S *	2	0	0	0
Social Worker III *	49	45	45	45
Social Worker III V/S *	1	1	1	1
Social Worker I/II *	6	0	0	0
Social Services Program Worker	5	4	4	4
Management Information System Technician I/II	6	5	6	6
E&T Worker III	12	9	11	11
E&T Worker I/II	56	47	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	1	1
Social Worker Aide	8	0	6	6
TOTAL FULL-TIME & VS	616	509	559	559
Extra Help:				
EH Social Worker I/II/III/IV	2.19	2.19	2.19	***0.88***
EH Family Assistance Representative I/II/III	0.00	0.00	0.00	0.00
EH Supervising Family Assistance Representative	0.22	0.22	0.22	***0.15***
EH Office Assistant I/II	0.72	0.72	0.72	***0.05***
EH Janitor	0.23	0.23	0.23	***0.04***
EH Registration Information Assistant	0.50	0.50	0.50	0.50
EH Special Projects Coordinator	0.94	0.94	0.94	***1.27***

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
EH ***Vocational Assistant***	0.39	0.39	0.39	***0.00***
EH Employment & Training ***Worker I/II/III***	0.43	0.43	0.43	***0.23***
EH Account Clerk I/II/III	0.05	0.05	0.05	***0.00***
EH Office Assistant III	0.47	0.47	0.47	***0.28***
EH Management Information Systems Technician I	0.23	0.23	0.23	***0.07***
EH Legal Clerk I/II	0.00	0.00	0.00	0.00
EH Supervising Social Worker	***0.00***	***0.00***	***0.00***	***0.00***
EH Program Participant	***0.00***	***0.00***	***0.00***	***37.50***
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***	***000***	***0.00***
EH Veterans Claim Representative I/II	***0.00***	***0.00***	***0.00***	***0.00***
EH Staff Services Analyst I/II	***0.00***	***0.00***	***0.00***	***0.00***
EH Foster Youth Assistant Worker	***0.00***	***0.00***	***0.00***	***1.08***
TOTAL FTE	6.37	6.37	6.37	42.05
TOTAL BUDGETED/APPROVED	622.37	515.37	565.37	565.37

* Beginning in FY 2007/08 these positions are totaled based on the approved class.

On January 9, 2007 the Board of Supervisors approved the transfer of one (1) Eligibility Worker I/II (Position # 232) from the Mental Health Department.

On February 13, 2007 (Mid Year), one (1) Staff Services Manager-Automation Support (Position #439) was changed to Automation Services Manager, one (1) HSA Fiscal Officer (Position #563) was changed to Fiscal Manager, one Buyer I/II (Position #319) was changed to Procurement Specialist I/II, six (6) Administrative Programs Supervisor (Position #47, 58, 70, 306, 381, 630) were changed to Administrative Supervisor, seven (7) Typist Clerk III (Position # 60, 214, 320, 395, 539, 677, 681) changed to Office Assistant III, and one (1) Property Clerk (Position #502) was changed to Public Conservator Inventory Specialist.

Final Budget FY 2007/08 the department added the following nine (9) positions to help manage caseload growth and additional mandates: one (1) Employment and Training Worker I/II (Position #685), one (1) Employment and Training Worker III (Position #686), two (2) Family Services Representative III (Position #687, 688), one (1) Family Services Supervisor (Position #689), one (1) Social Services Program Administrator (Position #692), one (1) Staff Fiscal Analyst (Position #690), one (1) Legal Clerk I/II (Position #691), and one (1) Registration Information Assistant (Position #693). Salary savings and attendant benefits were increased to reflect 44 vacant positions.

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

On December 16, 2008 the Board of Supervisor's approved the department request to delete the following filled positions effective May 31, 2009: two (2) Account Clerk III (Position # 9, 560), one (1) Administrative Supervisor (Position #209), two (2) Employment & Training Worker I/II (Position #6, 26), six (6) Family Services Representative

SALARIES AND EMPLOYEE BENEFITS (Continued)
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, 2010 action for the following ***sixteen (16)*** positions: ***two (2) Employment and Training Worker I/II (Position #364, 454), one (1) Employment and Training Worker III (Position # 263), four (4) Family Service Representative I/II (Position # 137, 168, 435, 481), two (2) Family Service Supervisor (Position # 288, 611), one (1) Management Information Systems Technician I/II (Position #3), one (1) Registration Information Assistant (Position #6), three (3) Social Worker Aid (Position #8, 220, 324), one (1) Social Worker I/II (Position #204), and one (1) Staff Services Analyst I/II (Position #503).***

On October 27, 2010 the Board of supervisors approved the follow actions. Effective November 1, 2009 the following vacant positions were added: three (3) Social Worker Aides, seven (7) Family Services Representative I/II, one (1) Family Services Representative III, one (1) Family Services Supervisor, two (2) Office Assistant I/II, and one (Social Services Program Administrator.

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

At Final Budget extra help position appropriations were updated to reflect classifications established.

SERVICES AND SUPPLIES
This category has increased overall primarily due to increases to Professional and Special Services, Professional and Special Services – Child Care, and Data Processing.

At Final Budget this category decreased overall in Rents & Leases – Equipment, Maintenance – Equipment, Utilities, and travel accounts have been reduced based on prior year actuals.

OTHER CHARGES
This category has increased overall due to IHSS vendor payments significantly increasing, in addition to Aid - Auto Supplies and Aid – Ancillary Care.

Contributions to Other Agencies increased to cover additional contractual agreements identified at Final Budget.

INTRAFUND AND INTERFUND TRANSFERS

An adjustment is reflected in the Intrafund and Interfund Transfer amounts.

At Final Budget the Intrafund Transfer-In account was increased to cover staff time charged to the grant programs.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
81009	1 Computer	$4,999	$4,999	$4,999
81010	8 Full Size Vehicles	160,000	160,000	160,000
81011	1 Replacement Van	30,620	30,620	30,620
81049	***Automatic Gate***	***0***	***0***	***4,300***
	Total	$195,619	$195,619	***$199,919***

The following capital assets are requested by the department. The one (1) Computer is needed to replace an older model to assist in staff development. The eight (8) Replacement Vehicles are needed due to high mileage and will reduce maintenance costs. The one (1) replacement Van requested is due to high mileage and will reduce maintenance costs.

At Final Budget appropriations were established for capital asset #81049 (Automatic Gate) to replace malfunctioning equipment.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($211,677)	*$17,833*	*($8,000)*	*$4,300*	*($197,544)*	*($184,878)*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	1,004,540	1,203,139	1,309,352	1,303,831
TOTAL REVENUES	1,004,540	1,203,139	1,309,352	1,303,831
SALARIES & EMPLOYEE BENEFITS	290,736	209,908	211,983	211,983
SERVICES & SUPPLIES	106,427	84,948	114,050	111,030
OTHER CHARGES	1,236,347	1,158,194	1,266,356	1,266,356
INTRAFUND & INTERFUND TRANSFERS	-1,340	-29,445	-62,667	-66,097
TOTAL EXPENDITURES/APPROPRIATIONS	1,632,170	1,423,605	1,529,722	1,523,272
NET COST	-627,630	-220,466	-220,370	-219,441

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

IHSS PUBLIC AUTHORITY

BUDGET UNIT 50500

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

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

EXECUTIVE'S COMMENT

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

REVENUE

Revenue has increased due to short term Federal participation increases.

At Final Budget revenue was decreased due to anticipated reduction in State participation.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
IHSS Public Authority Manager	1	1	1	1
Management Information/Systems Technician I/II	2	1	1	1
Registration/Information Assistant	1	0	0	0
TOTAL FULL-TIME & VS	4	2	2	2
TOTAL BUDGETED/APPROVED	4.00	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 decreased overall in an effort to reduce operating costs to mitigate anticipated increased caseload projections.

At Final Budget this category has decreased overall in Professional and Specialized Services based on spending trends.

OTHER CHARGES

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

INTRAFUND AND INTERFUND TRANSFERS

This category has decreased due to costs spread to other functions outside budget unit.

INTRAFUND AND INTERFUND TRANSFERS (Continued)

At Final Budget Intrafund Transfer-In was increased due to anticipated reimbursement from prior year for services rendered.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($3,020)		*($3,430)*		*($6,450)*	*($5,521)*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	61,809,952	62,132,888	67,057,031	67,412,385
CHARGES FOR CURRENT SERVICES	294,891	322,199	350,000	350,000
OTHER REVENUE	431,985	1,188,126	455,000	605,490
TOTAL REVENUES	62,536,828	63,643,213	67,862,031	68,367,875
SERVICES & SUPPLIES	0	0	0	80,000
OTHER CHARGES	67,366,769	67,283,387	71,870,940	72,346,785
TOTAL EXPENDITURES/APPROPRIATIONS	67,366,769	67,283,387	71,870,940	72,426,785
NET COST	-4,829,941	-3,640,174	-4,008,909	-4,058,910

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

ASSISTANCE TO THE NEEDY

BUDGET UNIT 51000

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

A. CalWORKS): This program is federally funded at 81.77%, state funded at 16.05% with the **local share** at **2.18%**. The projection is based on a caseload increase of 4.22% and no cost of living adjustment (COLA).

B. Aid to Families with Dependent Children-Foster Care: This account consists of seventeen separate components, which are projected individually. Foster Care percentages were calculated using the new FMAP rates for the second six months of the year.

1. Foster Homes: Federal funding, 42.41%; state funding 23.15%; **local share, 34.44%**. Projection is based on a 7.12% caseload increase and no rate increase.

   At Final Budget the department projects Federal funding at 45.56%, State funding at 22%, and a 32.44% local share. The projection is based on a 2.72% caseload increase and no rate increase.

2. Foster Homes: State funding, 40%; **local share 60%**. Projection is based on a 3.63% caseload increase and no rate increase.

   At Final Budget the department's projection is based on a 1.15% caseload increase and no rate increase.

3. ***Foster Family Agency*** Institution placements by HSA: Federal funding, 42.43%; state funding 23.14%; **local share, 34.43%**. Projection is based on a .53% caseload decrease and no rate increase.

   At Final Budget the department projects Federal funding at 45.56%, State funding at 22%, and a 32.44% local share. The projection is based on a 4.43% caseload decrease and no rate increase.

4. ***Foster Family Agency*** Institution placements by HSA: State funding 40.00%; **local share, 60.00%**. Projection is based on a 4.94% caseload increase and no rate increase.

   At Final Budget the department's projection is based on a 3.48% caseload increase and a 33.5% rate increase.

5. ***Group Home*** Institution***al*** placements by HSA: Federal funding, 42.37%; State funding 23.17%; **local share, 34.46%**. Projection is based on a 2.85% caseload increase and no rate increase.

   At final Budget the department projects Federal funding at 45.56%, State funding at 22.0%, and a 32.44% local share. The projection is based on a 6.75% caseload increase and a 33.5% rate increase.

6. ***Group Home*** Institution***al*** placements by HSA: State funding, 40%; **local share, 60%**. Projection based on an 8.69% caseload increase and no rate increase.

   At Final Budget the department's projection is based on an 11.60% caseload increase and no rate increase.

DEPARTMENT'S COMMENT (Continued)

7. Institution placements by Probation Department: Federal funding, 42.90%; State funding, 22.94%; **local share, 34.165%**. Projection is based on a 22.15% caseload decrease and no rate increase.

   At Final Budget the department projects Federal funding at 45.56%, State funding at 22.0 %, and a 32.44% local share.

8. Institution placements by Probation Department: State funding, 40%; **local share, 60%**. Projection is based on a 184.39% caseload decrease and no rate increase.

   At Final Budget the department's projection is based on a 55.71% caseload decrease and no rate increase.

9. Institution placements by Probation Department: Federal funding, 42.83%; state funding 22.97%; **local share, 34.20%**. Projection is based on a 23.09% caseload increase and no rate increase.

   At Final budget the department projects Federal funding at 45.56%, State funding at 22% and a 33.44% local share. The projection is based on a 5.66% caseload increase and a 33.5% rate increase.

10. Institution placements by Probation Department: State funding, 40%; **local share, 60%**. Projection is based on a 5.79% caseload decrease and no rate increase.

    At Final Budget the department's projection is based on a 5.49% caseload increase and a 33.5% rate increase.

11. Severely Emotionally Disturbed Placements: State funding, 40%; **local share, 60%**. Projection is based on an average caseload of 1.00 per month and no rate increase.

    At Final Budget the department's projection is based on a 72.29% caseload increase.

12. Placements--By HSA All County Cost: **Local share, 100%**. Projection is based on an average caseload at 4.29 per month and no rate increase.

    At Final Budget the department's projection is based on an average caseload at 1.76 participants per month.

13. Institution placements by Probation Department: Local share, 100%. Projection is based on an average caseload of 1.00 per month and no rate increase.

14. Camp Placement by Probation Department: Local Share, 100%. Projection is based on an average caseload of 6.53 per month and no rate increase.

    At Final Budget the department's projection is based on an average caseload of 1 participant per month.

15. Emergency Assistance: Federal funding, 70%; state funding, 0%; **local share, 30%**. Projection is based on an average caseload of 65.20 per month and no rate increase.

    At Final Budget the department's projection is based on an average caseload of 77 participants per month.

DEPARTMENT'S COMMENT (Continued)

16. Voluntary Placements: Federal funding, 42.47%; state funding 23.13%; **local share, 34.40%**. Projection is based on an average caseload of 1 per month and no rate increase.

    At Final Budget the department projects Federal funding at 45.56%, State funding at 22%, and a 32.44% local share.

17. KinGap: Federal funding 0%; state funding 81.76%; **local share, 18.24%**. Projection is based on an average caseload of 27.54 per month and no rate increase.

    At Final Budget the department's projection is based on an average caseload of 30 participants per month.

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 33.5% rate increase.***

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 40.93%, state funded at 44.31% with the local share at 14.77%. The projection is based on no COLA and .54% overall caseload growth.

At Final Budget the share ratio was updated to reflect 41.26% Federal funded, 43.98% State funded and a local share of 14.76% based on updated trends.

REVENUE

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

At Final Budget Federal and State Aid for Public Assistance was increased due to increased expenditures. Other Revenue increased related to expected Do-WITH program and Targeted Case Management (TCM) revenue.

SALARIES AND EMPLOYEE BENEFITS

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

SERVICES AND SUPPLIES

None.

At Final Budget Professional and Specialized Services increased due to additional anticipated contractual services.

OTHER CHARGES

This category is increased overall for Aid-Dependant Child-Family Group based on projected caseload growth.

At Final Budget this category increased due to anticipated increases to caseloads and rates. Additional detail is provided in Department Comment.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$80,000	*$475,845*			*$555,845*	*$505,844*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
OTHER REVENUE	93,166	91,380	110,000	160,000
TOTAL REVENUES	93,166	91,380	110,000	160,000
OTHER CHARGES	328,080	243,386	277,131	277,131
TOTAL EXPENDITURES/APPROPRIATIONS	328,080	243,386	277,131	277,131
NET COST	-234,914	-152,006	-167,131	-117,131

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

AID TO INDIGENTS

BUDGET UNIT 53000
This budget unit accounts for the aid and services provided through four component programs, to people who do not qualify for other aid programs. Each is projected individually. These programs are locally funded and may be impacted significantly by Welfare Reform changes.

A. Long Term: This component provides continuing grants for those recipients exempted from the workfare program. The projection is based on caseload growth increase of 0.96%.

B. Workfare: This component provides continuing grants to recipients who are able to "work out" their grants. This is projected to increase 27.36%.

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 0.06% caseload increase.

D. Transportation Tickets: This component provides transportation to indigents. Tickets for the county and city transit systems are purchased and distributed. The budgeted amount reflects the potential number of rides that might be needed by recipients. This component is projected based on a 0.08% decrease.

REVENUE
This category has been budgeted at the prior year's amount.

At Final Budget Aid Repayment revenue was increased based on current trends.

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

SERVICES AND SUPPLIES
None.

OTHER CHARGES
Costs in this category reduced based projected caseload trends.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
					$0	***$50,000***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	23,264	18,078	18,077	18,077
AID FROM OTHER GOVT AGENCIES	3,912,354	5,400,653	6,533,686	5,394,963
CHARGES FOR CURRENT SERVICES	113,653	178,431	190,744	190,744
OTHER REVENUE	72,808	37	1,000	1,000
TOTAL REVENUES	4,122,079	5,597,199	6,743,507	5,604,784
SALARIES & EMPLOYEE BENEFITS	4,195,868	4,666,499	5,112,903	4,215,123
SERVICES & SUPPLIES	1,017,268	1,132,720	1,796,191	1,555,248
INTRAFUND & INTERFUND TRANSFERS	-1,433,130	-253,190	-165,587	-165,587
CAPITAL ASSETS	0	26,846	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,780,006	5,572,875	6,743,507	5,604,784
NET COST	342,073	24,324	0	0

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

DEPARTMENT OF WORKFORCE INVESTMENT

BUDGET UNIT 55000

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

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

EXECUTIVE'S COMMENT

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

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

REVENUE

Revenue increased primarily due to the addition of American Recovery and Reinvestment Act funds anticipated to be received by the State.

At Final Budget the department has reduced State Other revenue based on planning estimates to the Federal formula grants provided by the State. Federal - ARRA Funding was reduced based on the estimated amount available to carryover from the previous fiscal year.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Director-Workforce Investment	1	1	1	1
Assistant Director-Workforce Investment	1	1	1	1
Operations Officer-Workforce Investment	1	1	1	1
Program Manager-Workforce Investment	3	2	2	2
Special Projects Manager	1	1	1	1
Automation Systems Analyst I/II	2	1	1	1
Support Services Analyst I/II	4	3	3	3
Supervising E&T Specialist	5	4	3	***2***
E&T Specialist I/II	28	19	20	***12***
Staff Services Analyst I/II	2	3	3	***2***
Secretary III	1	1	1	1
Secretary I/II	1	1	1	***0***
Assessment Technician III	0	0	0	0
Assessment Technician I/II	9	5	5	***3***
Fiscal Supervisor	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Fiscal/Management Information System Supervisor	0	0	0	0
Management Information System Technician I/II	3	3	3	***2***
Office Assistant III	4	3	4	4
Office Assistant I/II	2	0	1	***0***
TOTAL FULL-TIME & VS	69	50	52	37
Extra Help				
EH E&T Analyst I	0.00	0.00	0.00	0.00
EH Support Services Analyst	0.50	0.50	0.50	***0.25***
EH Office Assistant I/II	0.25	0.25	0.25	***0.00***
EH Account Clerk III	0.00	0.00	0.00	***0.25***
EH Office Assistant III	0.25	0.25	0.25	***0.00***
EH Special Project Coordinator	0.00	0.00	0.00	***0.10***
EH MIS Technician I	0.25	0.25	0.25	***0.00***
EH Assessment Technician I	0.50	0.50	0.50	***0.00***
EH Automation Systems Analyst	0.25	0.25	0.25	0.25
EH E&T Specialist I	2.00	2.00	2.00	***0.00***
TOTAL FTE	4.00	4.00	4.00	0.85
TOTAL BUDGETED/APPROVED	73.00	54.00	56.00	37.85

On February 13, 2007 (Mid Year), one (1) Fiscal/Management Information System Supervisor (Position #7) was changed to Fiscal Supervisor, four (4) Typist Clerk III (Position #17, 23, 24, 72) were changed to Office Assistant III, and two (2) Typist Clerk I/II (Position #34, 83) were changed to Office Assistant I/II.

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

On November 4, 2008, the department was approved to add one (1) Staff Services Analyst I/II and to delete one (1) Support Services Analyst (Pos 89) and delete one (1) Office Assistant I/II (Pos 34)**.**

On December 16, 2008 the department was authorized to delete seven (7) Employment Training Specialist I/II (Position #33, 42, 44, 58, 81, 95, 142) and one (1) Program Manager DWI (Position #30). The Board of Supervisors also approved the departments request to delete the following filled positions effective May, 31, 2009: one (1) Program Manager DWI (Position # 25) and three (3) Employment Training Specialist I/II (Position #100, 122, 141).

On May 12, 2009 the Board of Supervisors reinstated one (1) Program Manager DWI (Position # 25) and three (3) Employment Training Specialist I/II (Position #100, 122, 141) that were previously scheduled for deletion on the December 2008 action.

On August 18, 2009 the Board of Supervisors deleted the following vacant positions: four (4) Assessment Technician I/II (Position #16, 18, 38, 68), two (2) Employment & Training Specialist I/II (Position #2, 100), one (1) Supervising E&T Training Specialist (Position #15), one (1) Office Assistant I/II (Position #83), and one (1) Office Assistant III (Position #72).

On September 22, 2009 the Board of Supervisors authorized the following positions in connection of additional limited term Federal American Recovery and Reinvestment Act funds (ARRA): four (4) E&T Specialists I/II (Position #144, 145, 146, 147), one (1) Office Assistant III (Position #149), and one (1) Office Assistant I/II (Position #148).

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses,

SALARIES AND EMPLOYEE BENEFITS (Continued)
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 2010/11 Proposed Budget the department requests to delete four (4) vacant positions; one (1) Supervising E&T Specialist (Position #114) and three (3) vacant E&T Specialist (Position # 36, 43, 52).

On August 24, 2010 the Board approved the department's request to delete the following thirteen (13) filled positions: two (2) Assessment Technician I/II (Position #69, 98), eight (8) Employment And Training Specialist (Position #118, 119, 122, 141, 144, 145, 146, 147), one (1) Supervising Employment and Training Specialist (Position #123), one (1) Management Information System Technician I/II (Position #22), and one (1) Office 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.

SERVICES AND SUPPLIES
This category decreased overall in Office Supplies and Maintenance – Equipment due to a reduction of needs over the prior year.

At Final Budget this category was reduced primarily in Professional and Specialized Services, Special Department Expense – Other, Transportation and Travel –In State Overnight, and Transportation and Travel – Out of State accounts due to an anticipated reduction in revenue.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category has increased due to reductions in services for CalWORKs.

CAPITAL ASSETS
There are no capital asset requests at Proposed Budget.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($897,780)	*($240,943)*				*($1,138,723)*	*($1,138,723)*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	1,071,668	1,974,402	1,502,986	1,924,635
TOTAL REVENUES	1,071,668	1,974,402	1,502,986	1,924,635
SERVICES & SUPPLIES	1,070,956	1,975,113	1,502,986	1,924,636
TOTAL EXPENDITURES/APPROPRIATIONS	1,070,956	1,975,113	1,502,986	1,924,636
NET COST	712	-711	0	-1

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

DWI-WIA YOUTH

BUDGET UNIT 55100
The Workforce Investment Act (WIA) Youth Program budget unit was established in FY 2000/01 to track the WIA programs and services for economically disadvantaged youth, ages 14 through 21 and to include those receiving Temporary Assistance to Needy Families. The program targets out-of-school youth, youth no longer attending any school and who have not received a secondary school diploma, or have been subject to any stage of the criminal justice process. The program will provide assistance in achieving both academic and employment success. In FY 09/10 the American Recovery and Revitalization Act (ARRA) provided additional one-time funds to increase services, allowed for stand-along summer youth programs, and extended eligibility to 22 to 24 year olds.

REVENUE
Revenue has increased based on anticipated State Other funding.

At Final Budget State Other revenue was increased based on expenditures carried over from fiscal previous year.

SALARIES AND EMPLOYEE BENEFITS
Under WIA, youth participant wages are paid via Extra Help appropriation. For FY 2010/11 Extra Help was removed.

SERVICES AND SUPPLIES
This category increased in Professional and Specialized Services-Contractual Agreements based on participant requests.

At Final Budget Professional and Special Services – Contractual Agreements increased based on expenditures carried over from previous year.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$421,650				*$421,650*	*$421,649*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	134,960	446,514	298,777	299,423
TOTAL REVENUES	134,960	446,514	298,777	299,423
SALARIES & EMPLOYEE BENEFITS	2,894	21,542	21,747	43,494
SERVICES & SUPPLIES	42,736	51,983	141,362	109,508
OTHER CHARGES	89,253	366,884	135,668	147,079
TOTAL EXPENDITURES/APPROPRIATIONS	134,883	440,409	298,777	300,081
NET COST	77	6,105	0	-658

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

DWI-WIA ADULTS

BUDGET UNIT 55200
The Workforce Investment Act (WIA) Adult Program budget unit was established in FY 2000/01 to track the WIA program adults 18 and over. All individuals may receive access to self-services through the One-Stop Employment Resource Center. Participants, if enrolled, will be provided services for job search assistance, job readiness, and placement services. In addition, participants may receive individual employment plans, group counseling, and training services. The program will assist the participant to achieve the goal of obtaining or retaining self-sufficient employment. Business Services for retention and expansion are also provided. In FY 09/10 the American Recovery and Revitalization Act (ARRA) provided one-time funds to increase services.

REVENUE
Revenue has decreased based on a reduction of State Other funding.

At Final Budget State Other revenue increased based on updated estimates of unspent funding remaining from prior year.

SALARIES AND EMPLOYEE BENEFITS
Under WIA, adult participant wages are paid via Extra Help appropriation. Appropriation decreased based on reduction of Workers Compensation premiums.

At Final Budget Extra Help was increased for work experience based on newer estimate of participant trends and year end funds.

SERVICES AND SUPPLIES
This category decreased based on a projected reduction in Professional and Special Services – Contractual Agreement costs.

At Final Budget Professional and Special Services – Contractual Agreements was reduced based on participant trends.

OTHER CHARGES
This category decreased in Contract – JTPA Training costs.

At Final Budget this category increased due participant trends.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$21,747	*($31,984)*	*$11,411*			*$1,304*	*$646*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	81,472	495,103	464,701	453,049
TOTAL REVENUES	81,472	495,103	464,701	453,049
SALARIES & EMPLOYEE BENEFITS	0	12,067	21,747	43,494
SERVICES & SUPPLIES	40,437	61,176	239,452	201,022
OTHER CHARGES	41,034	409,095	203,502	214,913
TOTAL EXPENDITURES/APPROPRIATIONS	81,471	482,338	464,701	459,429
NET COST	1	12,765	0	-6,380

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

DWI-STATE DISLOCATED WORKERS

BUDGET UNIT 55300

The Workforce Investment Act (WIA) Dislocated Worker budget unit was established in FY 2000/01 to track the WIA program for individuals who have been terminated or laid off; who have received a notice of termination or layoff from employment; who is self-employed but unemployed as a result of general economic conditions in the community in which the individual resides; who is a displaced homemaker; or who is unemployed because of a natural disaster or a substantial layoff at a plant, facility, or enterprise. All individuals may receive access to self-service through the One Stop Employment Resource Center. If enrolled, participants will be provided services for job search assistance, job readiness, and placement services. In addition, participants may receive individual employment plans, group counseling, and training services. The program will assist the participant to achieve the goal of obtaining and retaining self-sufficient employment. Business Services for retention and expansion are also provided. In FY 09/10 the American Recovery and Revitalization Act (ARRA) provided on-time funds to increase services.

REVENUE

Revenue is increased due to an anticipated reduction of grant funding.

At Final Budget State Other revenue decreased based on updated estimates of unspent funding remaining from prior year.

SALARIES AND EMPLOYEE BENEFITS

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

At Final Budget Extra Help was increased for work experience based on newer estimate of participant trends and year end funds.

SERVICES AND SUPPLIES

This category increased in Professional and Special Services-Contractual Agreements based on State contract.

At Final Budget Professional and Special Services – Contractual Agreements was reduced based on available revenue.

OTHER CHARGES

This category has decreased due to an anticipate reduction of grant funding.

At Final Budget this category increased due participant trends.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$21,747	*($38,430)*	*$11,411*			*($5,272)*	*($11,652)*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	569,916	381,244	100,000	152,287
TOTAL REVENUES	569,916	381,244	100,000	152,287
SERVICES & SUPPLIES	524,596	366,291	100,000	152,287
OTHER CHARGES	45,320	14,953	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	569,916	381,244	100,000	152,287
NET COST	0	0	0	0

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

Department of Labor - Employment & Training

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

REVENUE
Revenue has decreased based on an estimation of carryover ARRA funding.

At Final Budget State Other revenue increased based on updated estimates of unspent funding remaining from prior year.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
This category is reduced from the prior year based on the estimated expenditures remaining as program gears for conclusion.

At Final Budget Professional and Special Services – Contractual Agreements was increased based on pending prior year obligations remaining.

OTHER CHARGES
This category is reduced from the prior year based on reduced Professional and Special Services – Contractual Agreement.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$52,287				***$52,287***	***$52,287***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	4	263	0	0
AID FROM OTHER GOVT AGENCIES	61,479	1,144,156	1,543,800	447,841
TOTAL REVENUES	61,483	1,144,419	1,543,800	447,841
SALARIES & EMPLOYEE BENEFITS	48,184	889,628	1,089,300	0
SERVICES & SUPPLIES	10,096	225,874	456,500	442,098
OTHER CHARGES	660	31,301	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	58,940	1,146,803	1,545,800	442,098
NET COST	2,543	-2,384	-2,000	5,743

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

DWI – YOUTH SPECIAL

BUDGET UNIT 57600
On February 17, 2009 President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA). Included in the ARRA is funding and mandated programs for Youth and Summer Youth for participants ages 14 through 24. This budget unit was established in May 2009 to track these funds and programs. The program will provide assistance in achieving both academic and employment success. These ARRA funds will provide increased services allows for stand-alone summer youth programs, and extends eligibility from 22 to 24 year olds.

REVENUE
Revenue has decreased based on an estimation of carryover ARRA funding.

At Final Budget Federal-ARRA Funding revenue was decreased based on available for Bridges to Success Grant. Revenue related to ARRA Summer Youth Program has been removed due to non-renewal of Federal funding for the program.

SALARIES AND EMPLOYEE BENEFITS
Salaries and benefits for Merced County staff are included in budget unit 55000. This budget unit tracks contracts and other direct costs for participants. Worker Compensation Insurance was decreased to reflect anticipated costs of separate coverage.

At Final Budget extra help has been reduced for the ARRA Summer Youth Program due to non-renewal of funding.

SERVICES AND SUPPLIES
This category is increased from the prior year based on the anticipated Professional and Special Services – Contractual Agreement and Transportation and Travel expenses.

At Final Budget Professional and Special Services – Contractual Agreements was decreased due to non-renewal of ARRA Summer Youth Program funding.

OTHER CHARGES
This category is reduced from the prior year to no estimated expenditures for the current year.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($1,089,300)	*($14,402)*				*($1,103,702)*	*($1,095,959)*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	0	106	0	0
AID FROM OTHER GOVT AGENCIES	0	228,475	148,753	202,143
TOTAL REVENUES	0	228,581	148,753	202,143
SALARIES & EMPLOYEE BENEFITS	0	10,095	43,493	21,746
SERVICES & SUPPLIES	0	81,817	58,702	136,220
OTHER CHARGES	0	127,065	46,558	46,558
TOTAL EXPENDITURES/APPROPRIATIONS	0	218,977	148,753	204,524
NET COST	0	9,604	0	-2,381

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

DWI – ADULT SPECIAL

BUDGET UNIT 57700

On February 17, 2009 President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA). Included in the ARRA is funding for increasing programs for Adults. This budget unit was established in May 2009 to track these funds and programs for adults 18 and over. All individuals may receive access to self-services through the One-Stop Employment Resource Center. Participants, if enrolled, will be provided services for job search assistance, job readiness, and placement services. In addition, participants may receive individual employment plans, group counseling, and training services. The program will assist the participant to achieve the goal of obtaining or retaining self-sufficient employment. Business Services for retention and expansion are also provided.

REVENUE

Revenue has decreased based on an estimation of carryover ARRA funding.

At Final Budget Federal - ARRA funding was increased based on the estimated amount available from prior year

SALARIES AND EMPLOYEE BENEFITS

Salaries and benefits for Merced County staff are included in budget unit 55000. This budget unit tracks contracts and other direct costs for participants. This category is reduced from the prior year based on the estimated expenditures remaining as program gears for conclusion.

At Final Budget extra help has been reduced based on participant trends.

SERVICES AND SUPPLIES

This category is reduced from the prior year based on the estimated expenditures remaining as program gears for conclusion.

At Final Budget Professional and Special Services – Contractual Agreements was increased based on participant trends.

OTHER CHARGES

This category is reduced from the prior year based on the estimated expenditures remaining as program gears for conclusion.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$21,747	*$77,518*				*$55,771*	*$53,390*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	0	91	0	0
AID FROM OTHER GOVT AGENCIES	0	288,872	531,004	777,220
TOTAL REVENUES	0	288,963	531,004	777,220
SALARIES & EMPLOYEE BENEFITS	0	5,724	43,493	43,493
SERVICES & SUPPLIES	0	85,925	214,699	147,643
OTHER CHARGES	0	193,292	272,812	583,755
TOTAL EXPENDITURES/APPROPRIATIONS	0	284,941	531,004	774,891
NET COST	0	4,022	0	2,329

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

DWI – DISLOCATED WORKER SPECIAL

BUDGET UNIT 57800

On February 17, 2009 President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA). Included in the ARRA is funding for increasing programs for Dislocated Workers. This budget unit was established in May 2009 to track these funds and programs for individuals who have been terminated or laid off; who have received a notice of termination or layoff from employment; who is self-employed but unemployed as a result of general economic conditions in the community in which the individual resides; who is a displaced homemaker; or who is unemployed because of a natural disaster or a substantial layoff at a plant, facility, or enterprise. All individuals may receive access to self-service through the One Stop Employment Resource Center. If enrolled, participants will be provided services for job search assistance, job readiness, and placement services. In addition, participants may receive individual employment plans, group counseling, and training services. The program will assist the participant to achieve the goal of obtaining and retaining self-sufficient employment. Business Services for retention and expansion are also provided.

REVENUE

Revenue has decreased based on an estimation of carryover ARRA funding.

At Final Budget Federal - ARRA funding was increased based on the estimated amount available from prior year

SALARIES AND EMPLOYEE BENEFITS

Salaries and benefits for Merced County staff are included in budget unit 55000. This budget unit tracks contracts and other direct costs for participants. This category is reduced from the prior year based on the estimated expenditures remaining as program gears for conclusion.

SERVICES AND SUPPLIES

This category is reduced from the prior year based on the estimated expenditures remaining as program gears for conclusion.

At Final Budget Professional and Special Services – Contractual Agreements was decreased based on participant trends.

OTHER CHARGES

This category is reduced from the prior year based on the estimated expenditures remaining as program gears for conclusion.

At Final Budget this category was increased based on participant trends.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($67,056)	*$310,943*			*$243,887*	*$246,216*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	0	264	0	0
AID FROM OTHER GOVT AGENCIES	0	240,477	407,321	650,550
TOTAL REVENUES	0	240,741	407,321	650,550
SERVICES & SUPPLIES	0	185,537	407,321	705,754
TOTAL EXPENDITURES/APPROPRIATIONS	0	185,537	407,321	705,754
NET COST	0	55,204	0	-55,204

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

DWI – CCWC GREEN JOBS

BUDGET UNIT 57900
On February 17, 2009 President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA). This budget unit was established in 2009 to track ARRA funds and programs under the CCWC Green Jobs Grant. Included in the ARRA is funding for Green Jobs Programs. This budget unit was established in 2009 to track the funds for this special project.

REVENUE
Revenue has decreased based on an estimation of carryover ARRA funding.

At Final Budget Federal – ARRA Funding was increased based on prior year balance available based on outstanding obligatons.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
This category is reduced from the prior year based on the estimated expenditures remaining as program gears for conclusion.

At Final Budget Professional and Special Services – Contractual Agreements was increased based on participant trends outstanding obligations from prior year.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$298,433				*$298,433*	*$243,229*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
AID FROM OTHER GOVT AGENCIES	1,188,650	1,063,585	1,240,789	1,307,407
OTHER REVENUE	8,068	7,776	8,100	8,100
TOTAL REVENUES	1,196,718	1,071,361	1,248,889	1,315,507
SALARIES & EMPLOYEE BENEFITS	364,843	402,442	446,094	447,655
SERVICES & SUPPLIES	557,876	457,067	526,562	570,419
OTHER CHARGES	872,240	820,218	837,302	856,315
INTRAFUND & INTERFUND TRANSFERS	-25,924	-47,806	-65,475	-65,475
CAPITAL ASSETS	0	5,537	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,769,035	1,637,458	1,744,483	1,808,914
NET COST	-572,317	-566,097	-495,594	-493,407

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

AREA AGENCY ON AGING

BUDGET UNIT 59000

The Area Agency on Aging (AAA) was designated by the California Department of Aging as the agency responsible for planning, developing, coordinating, and monitoring a comprehensive system of services and focal points for delivery of services to senior citizens throughout Merced County. This agency also acts as an advocate for the elderly in accordance with the 1978 Older Americans Act as amended. County Ordinance Number 964 established a Department of Aging to study, evaluate, and make recommendations to the Board of Supervisors relating to any and all matters affecting the aged of Merced County, including, but not limited to, health, education, employment, housing, nutrition, legal services, transportation, and recreation.

The Human Services Agency is responsible for administration of AAA programs and budget.

REVENUE

Revenue is based on FY 2010/2011 planning estimates from the State.

For Final Budget Federal Other revenue was increased based on the department's estimate on prior year grant amount available.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Senior Services Program Manager	1	1	1	1
Ombudsman Program Manager	1	1	1	1
Senior Services Program Specialist	1	1	1	1
Senior Services Program Worker	1	1	1	1
TOTAL FULL-TIME & VS	4	4	4	4
Extra Help				
EH Senior Services Program Worker	0.75	0.75	0.75	0.75
EH Senior Participant	6.33	0.00	0.00	0.00
EH Community Worker	2.13	2.75	2.75	**4.25**
TOTAL FTE	9.21	3.50	3.50	5.00
TOTAL BUDGETED/APPROVED	13.21	7.50	7.50	9.00

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

At Final Budget extra help allocations were updated based on the department's projections.

SERVICES AND SUPPLIES

This category decreased overall due to removal of vault fees and a reduction in contractual services.

At Final Budget this category increased overall due to an increase to Professional and Specialized Services and Professional and Specialized Services – Contract Employee for reimbursement of prior year obligations.

OTHER CHARGES

This category reflects contractual arrangements for services. The Congregate Meals program has decreased for FY 10/11 due to reevaluation of the program in the prior year and closure of site with low participation.

At Final Budget this category increased overall due to reimbursement of prior year obligations.

INTRAFUND AND INTERFUND TRANSFERS
This category reflects reimbursement for services provided by the AAA Program Managers based on time studies

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$1,561	***$43,857***	***$19,013***			***$64,431***	***$66,618***

EDUCATION FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - EDUCATION
ACTIVITY - LIBRARY SERVICES

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	14,762	13,306	12,956	12,956
AID FROM OTHER GOVT AGENCIES	153,279	984,052	1,007,534	1,007,534
CHARGES FOR CURRENT SERVICES	135,487	50,320	50,000	50,000
OTHER REVENUE	1,817	783,840	250	250
TOTAL REVENUES	305,345	1,831,518	1,070,740	1,070,740
SALARIES & EMPLOYEE BENEFITS	1,923,730	1,958,906	2,087,660	2,103,784
SERVICES & SUPPLIES	781,976	711,545	621,962	622,094
OTHER CHARGES	15,689	15,689	15,689	15,689
INTRAFUND & INTERFUND TRANSFERS	0	-73,775	-179,802	-179,802
CAPITAL ASSETS	3,066	12,528	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,724,461	2,624,893	2,545,509	2,561,765
NET COST	-2,419,116	-793,375	-1,474,769	-1,491,025

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

LIBRARY

BUDGET UNIT 60000

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

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

EXECUTIVE'S COMMENT

In FY 2006/07, the Library began implementing a five year plan to restore the professional infrastructure of the County Library System and the hours of operation at Merced Library and the four larger branches (Atwater, Gustine, Livingston, and Los Banos).

REVENUE

Revenue has decreased overall due a decrease in trust fund movements to cover onetime expenses.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
County Librarian	1	1	1	1
Supervising Librarian	1	1	1	1
Librarian I/II	2	2	2	2
Library Assistant I/II VS	13	13	13	***11***
Library Resource Technician I/II	2	2	2	2
Library Resource Technician I/II VS	3	3	3	3
Lead Library Resource Technician	2	2	2	2
Library Coordinator	2	2	2	2
TOTAL FULL-TIME & VS	26	26	26	24
Extra Help				
EH Pages	1.30	1.30	1.30	1.30
EH Library Assistant I	9.43	8.43	8.43	8.43
EH Librarian I/II	0.00	0.00	0.00	0.00
EH Special Projects Coordinator	0.00	0.00	0.00	0.00
TOTAL FTE	10.73	9.73	9.73	9.73
TOTAL BUDGETED/APPPROVED	36.73	35.73	35.73	33.73

On February 13, 2007 (Mid Year) one (1) Library Administrative Assistant-Confidential (Position #46) and one (1) Law Library Coordinator (Position #16) were changed to Library Coordinator.

For FY 2007/08 the department added one (1) Librarian I/II to provide reference and reading guidance to children and perform technical services functions, and one (1) variable shift Library Assistant I/II to be assigned to the George branch library.

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

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 Wages-Permanent and extra help where increased to cover the timing gap related to the implementation

SALARIES AND EMPLOYEE BENEFITS (Continued)
of the regional branch reduction of hours.

SERVICES AND SUPPLIES
This category has decreased overall due to a decrease in membership dues from the prior year.

At Final Budget General Liability increased due to the increase to Wages and Extra-Help costs previously mentioned.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category has decreased in order to reflect the offset of costs associated with the Human Services Agency's reimbursement for the Literacy Program.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$16,124	***$132***				***$16,256***	***$0***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

CLASSIFICATION:
FUNCTION - EDUCATION
ACTIVITY - AGRICULTURAL EDUCATION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TOTAL REVENUES	0	0	0	0
SALARIES & EMPLOYEE BENEFITS	278,968	238,518	250,688	250,688
SERVICES & SUPPLIES	52,950	45,723	56,934	56,934
CAPITAL ASSETS	27,436	0	20,000	20,000
TOTAL EXPENDITURES/APPROPRIATIONS	359,354	284,241	327,622	327,622
NET COST	-359,354	-284,241	-327,622	-327,622

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

COOPERATIVE EXTENSION

BUDGET UNIT 61000

The mission of the University of California Cooperative Extension is to develop and extend through educational means the use of research-based knowledge to improve specific practices and technologies in its area of expertise. Cooperative Extension works in cooperation with county, state, and federal governments to provide local educational programs in the areas of agriculture and natural resources, youth development, family and consumer sciences, and community resource development. The system was established at the Federal level by the Smith-Lever Act in 1914 and at the State and County levels by acts of the California Legislature in 1915. The cooperative effort with Merced County began with the opening of the Agricultural Extension (Cooperative Extension) office in 1917 with J.F. Grass as the first Farm Advisor in Merced County. The University of California provides the professional staff and Merced County provides funds for the clerical support, operation, and maintenance of the program. 2007 marked the 90th year of cooperation between Merced County and the University of California in conducting a Cooperative Extension program to serve the needs of the residents of the county.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Agricultural Field Technician	1	1	1	1
Cooperative Extension Office Supervisor	1	1	1	1
Office Assistant III	1	1	1	1
Office Assistant I/II	1	0	0	0
TOTAL FULL TIME & VS	4	3	3	3
TOTAL BUDGETED/APPROVED	4.00	3.00	3.00	3.00

On December 14, 2004, one (1) Office Assistant III (Position #6) was approved and funded by the University of California for three years with the potential of one year extensions. At FY 2008/2009 this position was deleted due to expiration of contract.

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) filled Office Assistant I/II (Position #5) due to fiscal constraints effective September 27, 2009.

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

SERVICES AND SUPPLIES

This category has decreased due to an anticipated decrease to data processing rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
89043 1 Pickup	$20,000	$20,000	$20,000
TOTAL	$20,000	$20,000	$20,000

The Pickup is a replacement for advisor to conduct agriculture research and farm consultations.

RECREATION AND CULTURAL SERVICES FUNCTION

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
CHARGES FOR CURRENT SERVICES	0	1,250	7,000	7,000
OTHER REVENUE	0	0	10,000	0
TOTAL REVENUES	0	1,250	17,000	7,000
SALARIES & EMPLOYEE BENEFITS	231,431	240,500	250,314	249,816
SERVICES & SUPPLIES	28,111	17,091	26,482	15,480
TOTAL EXPENDITURES/APPROPRIATIONS	259,542	257,591	276,796	265,296
NET COST	-259,542	-256,341	-259,796	-258,296

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

DPW-RECREATION DIVISION

BUDGET UNIT 70000

The Recreation Division of the Department of Public Works administers public recreation programs as approved and funded by the Board of Supervisors. These programs serve the leisure needs of Merced County residents, particularly those needs which are not addressed by other local, state, or federal agencies. This includes the dissemination of knowledge about Merced County history through the operation of the Courthouse Museum and the Milliken Museum in conjunction with the Merced County Historical Society.

DEPARTMENT COMMENTS

The Recreation Budget funds two full-time positions that provide organization and leadership to a variety of programs. The Recreation Division implemented a new basketball program that enrolled over 200 youth. As the County grows, so does the need to provide a variety of programs. Outside resources and organizations continue to assist in the success of many of the programs; without them, many of the programs would not exist. The Recreation Superintendent organizes programs that benefit the youth and disabled throughout Merced County, and the Museum Director offers cultural programs that are viewed by both local and out of county visitors. Volunteers continue to be major contributors to the success of all the programs.

REVENUE

This category is increased in Other Revenue-Donations based on projected receipts.

At final budget Other Revenue-Donations was decreased due to anticipated concert not taking place.

SALARIES AND EMPLOYEE BENEFITS

	2008/2009 APPROVED	2009/2010 APPROVED	2010/2011 RECOMMENDED	2010/2011 APPROVED
County Museum Director	1	1	1	1
Recreation Superintendent	1	1	1	1
TOTAL FULL TIME	2	2	2	2
Extra Help				
Recreation Leaders	2.18	2.18	2.18	2.18
TOTAL BUDGETED/APPROVED	4.18	4.18	4.18	4.18

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

At final budget this category was reduced in Salaries and Wages-Extra Help due to fiscal constraints.

SERVICES AND SUPPLIES

This category is increased overall for Special Department Expense – Other for programmed services in FY 2010/11.

At final budget this category was reduced in Special Department Expense-Other based on anticipated concert not taking place.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($498)	*($11,002)*				*($11,500)*	*($10,000)*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
CHARGES FOR CURRENT SERVICES	0	41,000	0	0
OTHER REVENUE	0	3,916	0	0
TOTAL REVENUES	0	44,916	0	0
SERVICES & SUPPLIES	45,956	68,100	60,000	60,000
CAPITAL ASSETS	62,640	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	108,596	68,100	60,000	60,000
NET COST	-108,596	-23,184	-60,000	-60,000

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

DPW-SPECIAL RECREATION DIVISION

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

REVENUE
None.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
This category reflect funds provided to the ten (10) unincorporated areas for recreational equipment, services and supplies for communities to offer programs and is being maintained at FY 2009/10 level.

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 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	5,400	20,917	30,302	30,302
AID FROM OTHER GOVT AGENCIES	322,884	613,073	381,500	794,000
CHARGES FOR CURRENT SERVICES	467,912	518,876	409,375	425,375
OTHER REVENUE	11,136	1,006	0	0
TOTAL REVENUES	807,332	1,153,872	821,177	1,249,677
SALARIES & EMPLOYEE BENEFITS	1,297,168	1,284,295	1,413,816	1,413,816
SERVICES & SUPPLIES	543,967	518,280	564,416	563,416
OTHER CHARGES	0	0	2,846	2,846
INTRAFUND & INTERFUND TRANSFERS	-66,949	-74,530	-88,000	-88,000
CAPITAL ASSETS	822,654	270,203	55,000	485,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,596,840	1,998,248	1,948,078	2,377,078
NET COST	-1,789,508	-844,376	-1,126,901	-1,127,401

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

DPW-PARKS DIVISION

BUDGET UNIT 70200

The Parks Division is under the direction of the Public Works Department to provide and maintain Regional County Park facilities for the residents of Merced County. The Parks Division also maintains community parks throughout the County along with gardening and turf maintenance around County owned buildings for a total of 233 acres. This includes responsibility for over 4,000 trees. The Parks Division also assists with the development, construction, maintenance, and operation of Community and Regional County parks.

REVENUE

This category is increased overall in State Other based on reimbursable irrigation project at Lake Yosemite.

At final budget State Other and Parkland Dedication Fees were increased based on revenue to be received to support Snelling Community Building project.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Deputy Director Public Works Parks & Recreation	1	1	1	1
Parks Superintendent	1	1	1	1
Parks Equipment Construction Specialist	1	1	1	1
Parks Caretaker II	1	0	0	0
Parks Caretaker I	2	1	1	1
Park Maintenance Specialist	2	2	2	2
Grounds Maintenance Worker I/II	8	8	8	***7***
Office Assistant III	1	1	1	1
Typist Clerk III	0	0	0	0
TOTAL FULL-TIME & VS	17	15	15	14
Extra Help				
EH Senior Lifeguard	0.38	0.38	0.38	0.38
EH Lifeguard	1.68	1.68	1.68	1.68
EH Park Maintenance Worker I	0.00	0.00	0.00	0.00
EH Grounds Maintenance Worker	0.74	0.74	0.74	0.74
EH Park Maintenance Aide	0.00	0.00	0.00	0.00
EH Grounds Maintenance Aide	8.50	8.50	8.50	8.50
EH Special Project Coordinator	0.52	0.52	0.52	0.52
TOTAL FTE	11.82	11.82	11.82	11.82
TOTAL BUDGETED/APPROVED	28.82	26.82	26.82	25.82

On February 13, 2007 (Mid Year), one (1) Typist Clerk III (Position #3) was changed to Office Assistant III.

For FY 2007/08, the department requests to add one (1) Park Maintenance Specialist and two (2) Grounds Maintenance Worker I/II to provide additional maintenance at Lake Yosemite and the community parks. One (1) Grounds Maintenance Worker 100% funded by the Juvenile Probation Camp Funding is being requested to provide maintenance at the Juvenile Justice Correctional Complex. At this time two (2) Grounds Maintenance Worker I/II are not recommended pending further review at final budget. Two (2) Caretaker I (Position #4, 5) and one (1) Caretaker II (Position #6) are requested to be converted to Grounds Maintenance Worker I/II. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

The 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).

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.

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.

SERVICES AND SUPPLIES
This category is decreased overall through most line items based on fiscal constraints.

At final budget Office Expense was reduced based on prior year actual expenditures.

OTHER CHARGES
Taxes and assessments are budgeted at fiscal year 2008/09 level for services provided by Merced Irrigation District.

INTRAFUND AND INTERFUND TRANSFERS
The category is adjusted for services to be provided for services at the Juvenile Hall facility.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
81005	1 Chipper Truck	$55,000	$55,000	$55,000
87076	***Snelling Community Building***	***0***	***0***	***430,000***
Total		$55,000	$55,000	***$485,000***

The Chipper Truck is replacement for machinery no longer cost effective to repair and to be used by tree crew and large waste jobs.

At final budget appropriations were established for capital project #87076 (Snelling Community Building) for new public area at Henderson park. This project is supported by State Grant, Parkland Dedication funds, and Special District funds.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($1,000)			**$430,000**	**$429,000**	**$428,500**

DEBT SERVICE

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	3,204	1,552	2,200	2,200
OTHER REVENUE	996,077	996,178	988,990	988,990
TOTAL REVENUES	999,281	997,730	991,190	991,190
SERVICES & SUPPLIES	4,289	2,137	7,600	7,600
OTHER CHARGES	988,476	991,926	988,989	988,989
TOTAL EXPENDITURES/APPROPRIATIONS	992,765	994,063	996,589	996,589
NET COST	6,516	3,667	-5,399	-5,399

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

DEBT SERVICE – JUVENILE JUSTICE CORRECTIONAL FACILITY

BUDGET UNIT 70800

On July 1, 2002, the County of Merced issued $15,705,000 in certificates of participation to assist in financing the construction of a new juvenile justice facility. This budget unit was established to account for the annual debt service payments on that borrowing. The debt will be repaid over a period of thirty years, with the first payment due in December 2002 and the final payment due in June 2032, at an annual rate that starts at three percent and at the end of the loan period is five percent.

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

Component	Principal Amount	Payment Period	Principal Balance 06/30/09
Juvenile Justice Facility	$15,705,000	30 Years	$13,535,000

REVENUE

This category reflects the operating transfer in from both the General and Spring Fair funds to be used for the debt payment and administrative costs.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category accounts for banking charges and administrative costs of the trustee and is budgeted at the prior year amount.

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.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	130	45	12	12
OTHER REVENUE	195,460	195,460	195,460	195,460
TOTAL REVENUES	195,590	195,505	195,472	195,472
SERVICES & SUPPLIES	50	50	100	100
OTHER CHARGES	195,459	195,459	195,460	195,460
TOTAL EXPENDITURES/APPROPRIATIONS	195,509	195,509	195,560	195,560
NET COST	81	-4	-88	-88

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

DEBT SERVICE-ENERGY RETROFIT

BUDGET UNIT 70900

The County of Merced entered into a loan agreement with the California Energy Commission to fund the installation of energy efficient lighting in several of the County Buildings, and an energy efficient heating and cooling system for the Main Administration Building located at 2222 M Street. This budget unit was established to account for the annual debt service requirement of the California Energy Commission Energy Retrofit Loan. The loan is for a period of 11 years, with the first payment due in December 2002 and the final payment due in June 2013, at an annual interest rate of three percent.

Component	Principal Amount	Payment Period	Principal Balance 06/30/09
Energy Retrofit Loan	$1,805,328	11 Years	$731,560

REVENUE

This account reflects the Operating Transfers In from the Department of Public Works-Building Services.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category accounts for the cost of wiring the payments.

OTHER CHARGES

This category accounts for the principal and interest payments to be made this fiscal year.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	83,611	65,588	110,000	100,000
TOTAL EXPENDITURES/APPROPRIATIONS	83,611	65,588	110,000	100,000
NET COST	-83,611	-65,588	-110,000	-100,000

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

INTEREST ON TRANS AND OTHER NOTES

BUDGET UNIT 71000
This budget unit was initially established to provide appropriation for the interest and administrative costs of securing Tax and Revenue Anticipation and other notes (TRANS). The County has not needed to issue a TRAN since the 1999/2000 fiscal year.

During the 2001/2002 fiscal year the County securitized its future receipts from cigarette manufacturers that it was to receive under a Master Settlement Agreement. The Merced County Tobacco Funding Corporation (Corporation), a non-profit public benefit corporation organized under California Law, was created for the sole purpose of handling the securitization. This budget unit now also provides appropriation for the Corporation's trustee administrative and auditing costs associated with that securitization.

REVENUE
None.

SALARIES AND EMPLOYEE BENEFITS
None.

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

At final budget professional and Special Services – Debt Admin Fees were reduced based on prior year actual expenditures.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($10,000)				*($10,000)*	*$0*

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
FINES FORFEITS AND PENALTIES	667,282	659,729	670,000	670,000
USE OF MONEY AND PROPERTY	283	0	0	0
TOTAL REVENUES	667,565	659,729	670,000	670,000
SERVICES & SUPPLIES	1,875	1,850	5,100	5,100
OTHER CHARGES	662,181	663,631	664,900	664,900
TOTAL EXPENDITURES/APPROPRIATIONS	664,056	665,481	670,000	670,000
NET COST	3,509	-5,752	0	0

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

DEBT SERVICE – JUSTICE FACILITY

BUDGET UNIT 71300

On June 1, 2005, the County issued $10,200,000 in certificates of participation to assist in financing the construction of a new courthouse facility. This budget unit was established to account for the debt service requirements on that debt. The loan is for a period of 25 years, with the first payment due in December 2005 and the final payment due in June 2030. The interest rate on the debt will increase during the loan period from 3% at the beginning to 4.375% at the end of the loan

Component	Principal Amount	Payment Period	Principal Balance 06/30/09
Courthouse Justice Facility	$10,200,000	25 Years	$9,115,000

REVENUE

This category reflects Court Assessments that are to be used for the debt payment and administrative costs.

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.

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	485,139	391,212	287,181	287,181
OTHER REVENUE	1,523,450	1,337,536	812,712	812,712
TOTAL REVENUES	2,008,589	1,728,748	1,099,893	1,099,893
SERVICES & SUPPLIES	120,000	70,000	0	0
OTHER CHARGES	1,007,767	1,007,768	1,007,769	1,007,769
INTRAFUND & INTERFUND TRANSFERS	0	0	0	73,500
TOTAL EXPENDITURES/APPROPRIATIONS	1,127,767	1,077,768	1,007,769	1,081,269
NET COST	880,822	650,980	92,124	18,624

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

DEBT SERVICE – DAIRY LOAN PROGRAM

BUDGET UNIT 71500

During FY 1998/99, the county entered into a contract with the State of California to borrow up to $15 million at an interest rate of 2.6 percent over a 20-year period. In turn, the County would make loans to dairies for environmental improvements to protect the water supply and for the dairies to comply with existing and new laws/regulations affecting them in terms of waste management. The loans are approved by a loan board, are issued at an interest rate of 5.1 percent, must be secured, and provide for a non-payment period during construction (maximum of 6 months). The 2.5 percent difference between the rates paid and received covers loan losses and administrative processing.

Component	Payment Period	Principal Balance 06/30/09
Dairy Loan Program	20 Years	$9,283,366

REVENUE

This category accounts for the interest and principal payments received from the dairies for loans and earnings on the fund balance in the Treasury.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

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

OTHER CHARGES

This category accounts for the principal and interest payments to be made this fiscal year.

INTRAFUND AND INTERFUND TRANSFERS

At final budget Operating Transfers Out was increased for administrative support for the Dairy Loan program.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
			$73,500		***$73,500***	***$0***

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
USE OF MONEY AND PROPERTY	239,010	77,164	30,000	30,000
OTHER REVENUE	4,015,157	5,624,729	6,911,000	6,911,000
TOTAL REVENUES	4,254,167	5,701,893	6,941,000	6,941,000
SERVICES & SUPPLIES	2,145	25	7,600	7,600
OTHER CHARGES	6,264,465	6,580,845	6,911,883	6,911,883
TOTAL EXPENDITURES/APPROPRIATIONS	6,266,610	6,580,870	6,919,483	6,919,483
NET COST	-2,012,443	-878,977	21,517	21,517

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

DEBT SERVICE – PENSION OBLIGATION BONDS

BUDGET UNIT 71900

During the 1998/99 fiscal year the County issued $63,070,000 in Pension Obligation Bonds (POBs) to refinance the Unfunded Actuarial Accrued Liability (UAAL) in the Retirement System. This budget unit was established to account for the annual debt service requirements for the POBs. The costs are distributed to departments through the payroll system in much the same way the UAAL amortization costs are distributed.

Component	Principal Amount	Payment Period	Principal Balance 06/30/09
Pension Obligation Bonds	$63,070,000	18 Years	$48,580,000

REVENUE

None.

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.

PROVISION FOR CONTINGENCIES

COUNTY OF MERCED

STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2010-2011

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 2008-2009 (2)	ACTUAL 2009-2010 (3)	RECOMMEND BY COUNTY ADMIN 2010-2011 (4)	APPROVED BY BOARD OF SUPV. 2010-2011 (5)
TOTAL REVENUES	0	0	0	0
CONTINGENCIES	0	0	6,400,000	6,400,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	6,400,000	6,400,000
NET COST	0	0	-6,400,000	-6,400,000

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

CONTINGENCIES – GENERAL FUND

BUDGET UNIT 72000

The Contingency Budget Unit accounts for unforeseen emergencies of uncertain amounts not covered by specific appropriations in the approved budget. This amount would also be available for temporary cash flow loans to alleviate problems that could hinder general operations from delayed receipt of reimbursements or revenue. The Contingency Fund serves to limit unforeseen liabilities of the General Fund including varying economic conditions.

EXECUTIVE'S COMMENT

The recession and the loss of millions in property tax revenue to the state made it virtually impossible for the County to budget a General Reserve or Contingency during the 1990's. The flooding experienced in the County during FY 1997/98 left both damage to be repaired and an increased awareness of the need for resources in emergency situations. This underscored the need to review the County's ability to provide resources in emergency situations and address unexpected issues that may occur in the near future as a result of significant population growth, the UC Campus, or other factors.

The Board has made significant efforts to establish a prudent Contingency to address unforeseen emergencies that may occur during the year. The Proposed Budget includes a Contingency of $6.4 million.

INTERNAL SERVICE FUNDS

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COUNTY OF MERCED

State of California
Operation of Internal Service Fund
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County Budget Form
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Fund Title: Fleet Service
Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2008-2009	Actual 2009-2010	Proposed Estimates 2010-2011	Approved Estimates 2010-2011
1	2	3	4	5
Operating Revenues				
Charges for Services	4,249,859	2,544,967	4,195,993	4,326,607
Miscellaneous Sales	0	237,417	250,000	250,000
Total Operating Revenues	**4,249,859**	**2,782,384**	**4,445,993**	**4,576,607**
Operating Expenses				
Salaries and Employee Benefits	607,684	610,364	694,958	694,958
Services and Supplies	2,125,545	2,225,269	2,783,753	2,862,889
Depreciation and Amortization	505,767	505,767	505,767	505,767
Total Operating Expenses	**3,238,996**	**3,341,400**	**3,984,478**	**4,063,614**
Operating Income (Loss)	**1,010,863**	**(559,016)**	**461,515**	**512,993**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	88,278	12,551	10,000	10,000
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	(55,081)	32,458	35,000	35,000
Other	0	40,985	20,000	20,000
Total Non-Operating Revenues (Expenses)	**33,197**	**85,994**	**65,000**	**65,000**
Income Before Capital Contributions and Transfers	**1,044,060**	**(473,022)**	**526,515**	**577,993**
Capital Contributions	6,062	0	0	0
Transfers-In(Out)	0	0	0	0
Change in Net Assets	**1,050,122**	**(473,022)**	**526,515**	**577,993**
Fixed Assets Purchased	926,913	1,074,857	1,029,100	1,029,100
Net Assets - Beginning Balance	5,366,064	6,416,186	7,018,021	7,018,021
Net Assets - Ending Balance	6,416,186	7,018,021	8,573,636	8,625,114
Reserved for Fleet Replacement	1,221,115	3,034,292	3,117,647	3,234,261

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 2009-2010 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2010 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 in Other Sales-Fleet Service O&M based on county fleet consisting of newer inventory. Other Sales is decreased based on projected in fuel sales to bus operations.

At final budget Other Sales was increased to recognize revenue coming from trust for vehicle buy and increase in cost allocation. Other Revenue was increased to recognize funds to come from Transit JPA for reimbursement of water bill.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Fleet Maintenance Supervisor	1	1	1	1
Automotive Technician	4	4	4	4
Parts Supply Clerk	1	1	1	1
Office Assistant III	1	1	1	1
Office Assistant I/II VS	0	0	0	0
TOTAL FULL-TIME & VS	7	7	7	7
TOTAL BUDGETED/APPROVED	7.00	7.00	7.00	7.00

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

SERVICES AND SUPPLIES

This category is decreased overall on Maintenance Equipment – Fuel expenses and Maintenance Equipment – Auto based on projected fuel rates and part replacement and Insurance-General Liability based on current and projected countywide claims.

At final budget Special Department Expense - Cost Allocation was increased based on current information. Utilities were increased to cover water bill. Department will then bill back Transit for reimbursement.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
81002	10 Light Bars	$30,000	$30,000	$30,000
81003	12 Patrol Vehicles	480,000	480,000	480,000
81004	15 New and Used Vehicles	519,100	519,100	519,100
Total		$1,029,100	$1,029,100	$1,029,100

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.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	$79,136				***$79,136***	***$130,614***

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COUNTY OF MERCED

State of California
Operation of Internal Service Fund
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Fund Title: Administrative Services
Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2008-2009	Actual 2009-2010	Proposed Estimates 2010-2011	Approved Estimates 2010-2011
1	2	3	4	5
Operating Revenues				
Charges for Services	9,055,793	9,237,242	10,266,296	10,266,296
Total Operating Revenues	**9,055,793**	**9,237,242**	**10,266,296**	**10,266,296**
Operating Expenses				
Salaries and Employee Benefits	4,300,114	4,335,843	5,254,104	5,356,604
Services and Supplies	3,996,737	4,581,476	4,849,484	4,832,731
Depreciation and Amortization	355,205	355,205	355,205	355,205
Total Operating Expenses	**8,652,056**	**9,272,524**	**10,458,793**	**10,544,540**
Operating Income (Loss)	**403,737**	**(35,282)**	**(192,497)**	**(278,244)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	35,408	15,870	36,000	36,000
Interest/Investment (Expense) and/or (Loss)	(53,773)	(20,077)	0	0
Gain or Loss on Sale of Capital Assets	(51,297)	3,935	0	0
Other	0	9,396	0	0
Total Non-Operating Revenues (Expenses)	**(69,662)**	**9,124**	**36,000**	**36,000**
Income Before Capital Contributions and Transfers	**334,075**	**(26,158)**	**(156,497)**	**(242,244)**
Capital Contributions	53,058	0	0	0
Transfers-In(Out)	0	15,500	0	0
Change in Net Assets	**387,133**	**(10,658)**	**(156,497)**	**(242,244)**
Long Term Debt Payments	873,587	461,739	0	0
Fixed Assets Purchased	241,169	192,688	158,190	176,190
Net Assets - Beginning Balance	2,124,588	2,511,721	2,501,063	2,501,063
Net Assets - Ending Balance	2,511,721	2,501,063	2,344,566	2,258,819

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 2009-2010 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2010 is completed.

ADMINISTRATIVE SERVICES

BUDGET UNIT 75600

Under the County Ordinance 1671, the Information Systems Department was established for directing County efforts to use automated computer technologies to solve business problems. This budget unit was established as an Internal Service Fund in FY 1987/88.

EXECUTIVE'S COMMENTS

Information Systems' mission is to support the County's mission by providing leadership, strategic planning, and technical direction in the use of a vital County resource—information—and to provide a dependable, accessible, and usable information systems infrastructure whereby value to the Citizen and County employees is maximized. In support, Information Systems has a number of network, communications, and software related projects planned for the 2008/09 fiscal year.

Information Systems provides access to the Internet, office automation and mission critical County software applications, file sharing, and network printing. It serves all agencies at all locations within the County and functions as the central data communications provider. Information Systems is also the controlling agency for the State of California's 9-1-1 program for the County and local Public Answering Safety Point (PSAP) agencies, and is responsible for ensuring continuous updates to the state's Master Street Address Guide (MSAG) and internal county 9-1-1 Database.

Following industry trends, the convergence of the data and telephone networks to reduce costs, increase reliability and improve efficiencies will continue. To improve the reliability of the network, additions to the secondary/fail safe network loop will continue. To improve network performance and lower costs, the merging and relocation of many of the remaining leased communications lines to the Administration building will continue. Additionally, the consolidation of the separate phone and voice mail systems into a single integrated system to lower telephone costs, increase functionality, and increase interoperability will continue.

The County's Internet web site will continue to be revamped and reorganized to increase the Citizen's access to information and services. The number of e-government applications will continue to be expanded. The County's Intranet will also include more web-based software to replace or augment critical internal applications. Ad hoc reporting and drill down capabilities will be greatly improved.

REVENUE

This category is decreased overall in Data Processing and Communication Services.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Director Administrative Services/Chief Information Officer	1	1	1	1
Assistant Director Administrative Services-Information System	1	0	0	0
Systems and Operations Supervisor	1	1	1	1
Supervising Programmer Analyst	3	2	2	2
Supervising Network Systems Support Analyst	1	2	2	2
Programmer Analyst III–Confidential	1	1	1	1
Programmer Analyst III	2	2	2	2
Programmer Analyst I/II–Confidential	1	1	1	1
Program Analyst I/II	14	9	9	9
Data Base Administrator	2	2	2	2
Systems Programmer I/II	1	1	1	1
Network Training Specialist	1	1	1	1
Network Systems Support Analyst I/II	7	7	7	7
Network Systems Support Analyst III	1	1	1	1
Automation Systems Analyst	0	0	1	1
Computer Support Assistant III	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Computer Support Assistant I/II	2	2	2	2
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	0	1	1	1
Information Systems Manager	0	2	2	2
GIS/Development Services Manager	***0***	***0***	***0***	***1***
TOTAL FULL-TIME & VS	46	43	44	45
Extra Help				
EH Network Support Specialist	0.47	0.47	0.47	0.47
EH Student Intern	0.75	0.75	0.75	0.75
Total FTE	1.22	1.22	1.22	1.22
TOTAL BUDGETED/APPROVED	47.22	44.22	45.22	46.22

On November 8, 2008 two (2) Automation Analysts positions #35 and #36 were approved by the Board. The department has since requested these vacant positions be deleted due to fiscal constraints.

For FY 2009/10 the department requests to add one (1) Fiscal Manager, one (1) Supervising Network Support Analyst, and two (2) Information System Managers. The department requests to delete two (2) Automation System Analyst I (Position #35, 36), one (1) Assistant Director Administrative Services – Information Systems (Position #13), five (5) Programmer Analyst (Position #8, 17, 31, 42, 43).

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

On August 18, 2009 the Board of Supervisors approved the department's request for reorganization. The department was approved to delete five (5) vacant Programmer Analyst I/II (Position #8, 17, 31, 42, 43) and one (1) vacant Assistant Director Administrative Services – Information Systems (Position #13). Effective November 9, 2009 the department was approve to add one (1) Fiscal Manager, two (2) Information Systems Manager, and one (1) Supervising Network Systems Support Analyst. The Board also deleted one (1) vacant Supervising Programmer Analyst (Position #38), and two (2) Automation Systems Analyst I/II (Position #35, 36). The Automation Systems Analyst I/II were inadvertently not listed in the FY 2009/10 Recommended position count.

The salary 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 2010/11 it is requested to transfer in one (1) vacant Automation Systems Analyst from BU27000, Agricultural Commissioner, to align with County IS service plan.

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. All other previously recommended actions were adopted at Final.

SERVICES AND SUPPLIES

This category is decreased overall based on a reduction in Rents and Leases – Equipment due to fiscal constraints. Office Expense Computers is and Software increased for mid-year replacements.

At final budget Maintenance – Equipment was reduced to cover expense of Toughbooks. Special Department Expense – Software and Special Department Expense was reduced to support increase in Special Department Expense – Cost Allocation.

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

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
81030	6 Cisco Switches	$30,688	$30,688	$30,688
81031	1 Cisco 7505 Replacement	45,686	45,686	45,686
81032	6 Cisco WS-X6148-GE-TX	43,597	43,597	43,597
81033	1 Cisco 6509 Upgrade Processor	22,291	22,291	22,291
81034	1 Cisco 9509 Policy Feature Card	456	456	456
81035	1 Cisco 6509 Daughterboard	5,472	5,472	5,472
81055	***5 Toughbooks***	***0***	***0***	***18,000***
83600	Structures and Improvements	10,000	10,000	10,000
Total		$158,190	$158,190	***$176,190***

All Cisco equipment is requested to replace obsolete computer and phone hookups that can no longer support departmental use.

At final budget appropriations were established for capital asset #81055 (5 Toughbooks) to provide Animal Control with increased abilities to access information.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$102,500	***($16,753)***			***$18,000***	***$103,747***	***$0***

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COUNTY OF MERCED

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Operation of Internal Service Fund
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Fund Title: Insurance Pool
Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2008-2009	Actual 2009-2010	Proposed Estimates 2010-2011	Approved Estimates 2010-2011
1	2	3	4	5
Operating Revenues				
Insurance Allocations	42,315,172	39,378,395	44,327,300	44,327,300
Total Operating Revenues	**42,315,172**	**39,378,395**	**44,327,300**	**44,327,300**
Operating Expenses				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	35,523,827	34,965,990	46,696,679	46,691,679
Other Charges	9,405,346	7,901,023	9,841,397	9,841,397
Total Operating Expenses	**44,929,173**	**42,867,013**	**56,538,076**	**56,533,076**
Operating Income (Loss)	**(2,614,001)**	**(3,488,618)**	**(12,210,776)**	**(12,205,776)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	922,910	370,392	600,000	600,000
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)	**922,910**	**370,392**	**600,000**	**600,000**
Income Before Capital Contributions and Transfers	**(1,691,091)**	**(3,118,226)**	**(11,610,776)**	**(11,605,776)**
Capital Contributions	0	0	0	0
Transfers-In(Out)	304,053	0	350,000	350,000
Change in Net Assets	**(1,387,038)**	**(3,118,226)**	**(11,260,776)**	**(11,255,776)**
Fixed Assets Purchased	0	3,355	0	0
Net Assets - Beginning Balance	18,518,979	17,131,941	14,013,715	14,013,715
Net Assets - Ending Balance	17,131,941	14,013,715	2,752,939	2,757,939
Reserved for Risk Liability	17,131,941	14,013,715	2,752,939	2,757,939

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 2009-2010 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2010 is completed.

INSURANCE POOL

BUDGET UNIT 75900
During FY 2000/01 Final Budget Hearings, the Board of Supervisors established this Internal Service Fund– Insurance Pool budget unit as an accounting mechanism due to the GASB pronouncement. The insurance pool includes: Auto Physical Damage, Malpractice, Workers Compensation, General Liability, Employee Health/Dental/Vision, and Life Insurance.

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

SALARIES AND BENEFITS
None.

SERVICES AND SUPPLIES
This category is increased in Insurance – Other based on rising coverage costs; Insurance – General Liability; and Professional and Special Services – Administrative Services based on cost allocation plan.

At final budget, Transportation and Travel – Out of State was reduced based on budget constraints.

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

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($5,000)				*($5,000)*	*$0*

ENTERPRISE FUNDS

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Fund Title: Medical Facility Lease
Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2008-2009	Actual 2009-2010	Proposed Estimates 2010-2011	Approved Estimates 2010-2011
1	2	3	4	5
Operating Revenues				
Licenses, Permits and Franchises	0	0	0	0
Forfeitures and Penalities	0	0	0	0
Revenue From Use of Money and Property	0	0	0	0
Charges for Services	120,000	120,000	120,000	0
Miscellaneous Sales	0	0	0	0
Total Operating Revenues	**120,000**	**120,000**	**120,000**	**0**
Operating Expenses				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	0	0	479,000	479,000
Other Charges	0	0	0	0
Depreciation and Amortization	272,949	272,949	272,949	272,949
Total Operating Expenses	**272,949**	**272,949**	**751,949**	**751,949**
Operating Income (Loss)	**(152,949)**	**(152,949)**	**(631,949)**	**(751,949)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	396,276	37,002	40,000	40,000
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)	**396,276**	**37,002**	**40,000**	**40,000**
Income Before Capital Contributions and Transfers	**243,327**	**(115,947)**	**(591,949)**	**(711,949)**
Capital Contributions	0	0	0	0
Transfers-In(Out)	0	0	0	0
Change in Net Assets	**243,327**	**(115,947)**	**(591,949)**	**(711,949)**
Net Assets - Beginning Balance	16,592,635	16,835,962	16,720,015	16,720,015
Net Assets - Ending Balance	16,835,962	16,720,015	16,128,066	16,008,066

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 2009-2010 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2010 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

This category is reduced due to lower projected revenue for Interest.

At final budget MCMC Lease was decreased due to end of lease contract.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
					$0	***($120,000)***

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Fund Title: Solid Waste
Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2008-2009	Actual 2009-2010	Proposed Estimates 2010-2011	Approved Estimates 2010-2011
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	7,655,466	8,039,694	8,520,000	8,520,000
Miscellaneous Sales	202,569	96,153	468,240	468,240
Total Operating Revenues	**7,858,035**	**8,135,847**	**8,988,240**	**8,988,240**
Operating Expenses				
Salaries and Employee Benefits	3,704,591	3,250,431	3,446,518	3,491,818
Services and Supplies	4,286,412	2,905,424	3,081,884	3,031,626
Other Charges	0	0	0	0
Depreciation and Amortization	952,246	952,246	952,246	952,246
Total Operating Expenses	**8,943,249**	**7,108,101**	**7,480,648**	**7,475,690**
Operating Income (Loss)	**(1,085,214)**	**1,027,746**	**1,507,592**	**1,512,550**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	858,074	142,366	120,000	120,000
Interest/Investment (Expense) and/or (Loss)	(1,744,098)	(1,637,615)	(1,512,882)	(1,512,882)
Aid From Other Gov't Agencies	22,463	23,994	15,000	15,000
Gain or Loss on Sale of Capital Assets	(67,437)	230,743	0	0
Other	(44,782)	46,295	21,300	21,300
Total Non-Operating Revenues (Expenses)	**(975,780)**	**(1,194,217)**	**(1,356,582)**	**(1,356,582)**
Income Before Capital Contributions and Transfers	**(2,060,994)**	**(166,471)**	**151,010**	**155,968**
Capital Contributions	176,387	0	0	0
Transfers-In(Out)	0	3,502,215	0	0
Change in Net Assets	**(1,884,607)**	**3,335,744**	**151,010**	**155,968**
Long Term Debt Payments	991,966	2,801,472	2,604,617	2,601,617
Long Term Debt Proceeds	0	1,637,852	16,050,000	21,868,725
Fixed Assets Purchased	1,676,080	1,700,666	162,500	192,300
Net Assets - Beginning Balance	25,240,675	23,356,068	26,691,812	26,691,812
Net Assets - Ending Balance	23,356,068	26,691,812	26,842,822	26,847,780

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 2009-2010 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2010 is completed.

SOLID WASTE DIVISION

BUDGET UNIT 75100

The Solid Waste Division operates under the Merced County Regional Waste Management Authority Second Amended and Restated Joint Powers Agreement. Solid Waste policies are set by the Solid Waste Governing Board. Board members include members of the Board of Supervisors and one City Council member from each city in the County. The Solid Waste Division is self-supporting with revenue coming from the operation of two landfill sites. The Resource Recovery Program is responsible for removing as much recoverable material from the solid waste flow as is economically possible, and for encouraging recycling and community clean-up programs to further reduce solid waste quantities. Major capital improvement projects at the landfill sites are tracked in Budget Unit 75400.

DIVISION'S COMMENTS

The Solid Waste Division is continuing its expansion of programs and facilities in order to meet the region's need for additional waste management capacity, and because of increased regulatory requirements. In addition to operating the various solid waste programs, the Division is currently involved in planning for closure of existing facilities, expansion and construction of new facilities, as well as the financing of these activities.

REVENUE

This category is reduced overall in Long - Term Debt Proceeds for reimbursable projects and reduced Sanitation Services – Landfill revenue based on current and projected waste fees.

At final budget Long Term Debt Proceeds were increased to support capital projects in budget unit 75400

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Deputy Director Public Works/Solid Waste	1	1	1	1
Solid Waste Manager	2	2	1	1
Integrated Waste Program Manager	0	0	0	0
Environmental Resource Manager	1	1	1	1
Environmental Permit Compliance Specialist	0	0	0	0
Staff Services Analyst I/II	1	1	1	1
Fiscal Services Supervisor	1	0	0	0
Solid Waste Supervisor	4	4	4	4
Landfill Supervisor	0	0	0	0
Solid Waste Equipment Operator	14	14	12	12
Landfill Equipment Operator	0	0	0	0
Solid Waste Maintenance Worker I/II	18	18	8	8
Heavy Equipment Mechanic	1	1	1	1
Accounting Technician	1	1	1	1
Account Clerk III	1	1	1	1
Solid Waste Scale House Attendant	3	3	3	3
Solid Waste Scale House Attendant VS	2	2	2	2
Landfill Scale House Attendant	0	0	0	0
Landfill Scale House Attendant VS	0	0	0	0
TOTAL FULL-TIME & VS	50	49	36	36
CONTRACT EMPLOYEES				
Recycling Market Development Zone Specialist	0	0	0	0
TOTAL CONTRACT EMPLOYEES	0	0	0	0
TOTAL FULL-TIME & VS AND CONTRACT EMPLOYEES	50	49	36	36

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Extra Help				
EH Solid Waste Supervisor	0.00	0.50	0.50	0.50
EH Solid Waste Equipment Operator	0.00	0.00	0.00	0.00
EH Scale House Attendant	0.50	0.50	0.50	0.50
EH Solid Waste Maintenance Worker I/II	1.50	1.50	1.50	1.50
EH Laborer	4.50	4.50	4.50	4.50
TOTAL FTE	6.50	7.00	7.00	7.00
TOTAL BUDGETED/APPROVED	56.50	56.00	43.00	43.00

On February 13, 2007 (Mid Year), one (1) Integrated Waste Program Manager (Position #16) was changed to Solid Waste Manager, four (4) Landfill Supervisor (Position #3, 4, 13, 43) were changed to Solid Waste Supervisor, fourteen (14) Landfill Equipment Operator (Position #6, 7, 8, 9, 10, 17, 18, 19, 23, 28, 29, 41, 42, 45) were changed to Solid Waste Equipment Operator, eighteen (18) Land Maintenance Worker I/II (Position #1, 11, 12, 14, 15, 20, 21, 22, 30, 31, 32, 33, 39, 40, 46, 47, 48, 49) were changed to Solid Waste Maintenance Worker I/II, and five (5) Landfill Scale House Attendant (Position #5, 34, 36, 37, 44).

On June 17, 2008 one (1) Fiscal Services Supervisor (pos. #52), was allocated to Solid Waste.

For FY 2009/10 the department requests to delete one (1) Fiscal Services Supervisor (Position #52)

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.

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

At final budget this category was increased for additional Extra Help labor.

SERVICES AND SUPPLIES

This category is decreased overall for Professional and Special Services, for Rents and Leases – Equipment, and for Maintenance – Equipment expenses based on a reduced need for services, for outside vendor repairs and services and decreased workload.

At final budget Professional and Special Services were reduced to support additional Extra Help appropriations. Special Department Expense-Special Fund was reduced to support purchase of gas detection equipment.

OTHER CHARGES

This category is decreased overall based on actual bond rates for Interest Expense.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
81001	3 Computers	$10,500	$10,500	$10,500
81056	***Gas Detection Equipment***	***0***	***0***	***4,800***
Total		$10,500	$10,500	***$15,300***

The computers are requested for replacement of obsolete equipment.

CAPITAL ASSETS (Continued)

At final budget appropriations were established for capital asset #81056 (Gas Detection Equipment) to monitor gas levels at landfill sites for public and employee safety.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
$45,300	*($50,100)*			*$4,800*	*$0*	*$5,818,725*

SOLID WASTE – CAPITAL IMPROVEMENT PROJECTS

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

REVENUE
None.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED	APPROVED
87063	B W Landfill Expansion Design	$152,000	$152,000	$152,000
87388	***Phase 6A Construction***	***0***	***0***	***25,000***
Total		$152,000	$152,000	***$177,000***

Billy Wright Landfill Expansion Design appropriation is requested for future planning of landfill site.

At final budget appropriations were added for capital project #87388 (Phase 6A Construction) to support additional costs associated with project.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
				$25,000	***$25,000***	***$0***

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Fund Title: Castle Airport
Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2008-2009	Actual 2009-2010	Proposed Estimates 2010-2011	Approved Estimates 2010-2011
1	2	3	4	5
Operating Revenues				
Licenses, Permits and Franchises	256,834	230,457	306,210	306,210
Forfeitures and Penalities	0	0	0	0
Revenue From Use of Money and Property	472,849	1,464,472	1,580,935	1,580,935
Charges for Services	180,623	91,177	164,819	164,819
Miscellaneous Sales	68,410	60,249	40,340	40,340
Total Operating Revenues	**978,716**	**1,846,355**	**2,092,304**	**2,092,304**
Operating Expenses				
Salaries and Employee Benefits	1,027,314	1,113,076	1,232,855	1,232,855
Services and Supplies	1,417,246	1,555,523	1,806,663	1,780,663
Other Charges	0	0	0	0
Depreciation and Amortization	6,214,945	6,214,945	6,214,945	6,214,945
Total Operating Expenses	**8,659,505**	**8,883,544**	**9,254,463**	**9,228,463**
Operating Income (Loss)	**(7,680,789)**	**(7,037,189)**	**(7,162,159)**	**(7,136,159)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	25,010	11,309	15,000	15,000
Interest/Investment (Expense) and/or (Loss)	0	0	(50)	(50)
Aid From Other Gov't Agencies	10,000	1,425,099	10,000	10,000
Gain or Loss on Sale of Capital Assets	273,894	0	900,000	900,000
Other	0	274,172	0	0
Total Non-Operating Revenues (Expenses)	**308,904**	**1,710,580**	**924,950**	**924,950**
Income Before Capital Contributions and Transfers	**(7,371,885)**	**(5,326,609)**	**(6,237,209)**	**(6,211,209)**
Capital Contributions	1,229,821	0	0	0
Transfers-In(Out)	473,712	554,626	(131,000)	(131,000)
Change in Net Assets	**(5,668,352)**	**(4,771,983)**	**(6,368,209)**	**(6,342,209)**
Fixed Assets Purchased	1,540,948	1,558,663	200,000	300,000
Net Assets - Beginning Balance	157,018,624	151,350,272	146,578,289	146,578,289
Net Assets - Ending Balance	151,350,272	146,578,289	140,210,080	140,236,080

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 2009-2010 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2010 is completed.

CASTLE AIRPORT DEVELOPMENT CENTER

BUDGET UNIT 75200
Castle Airport Aviation and Development Center was established in September 2000 to provide leadership and management for the operations of Castle Airport. Castle Airport Aviation and Development Center is an operating division of the Department of Commerce, Aviation and Economic Development.

EXECUTIVE'S COMMENT
For FY 2008/09 the department is continuing work on the facilities at Castle for continuing redevelopment and airport services.

REVENUE
This category is decreased overall with less anticipated Federal Other and funding from the Sale of Fixed Assets.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Castle-Airport Manager	1	1	1	1
Castle-Administrative Services Manager	1	1	1	1
Staff Services Analyst I/II	1	1	1	1
Account Clerk III	1	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	3	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 February 13, 2007 (Mid Year), one (1) Typist Clerk III (Position #18) was changed to Office Assistant III.

For FY2009/10 the department requests to add one (1) Grounds Maintenance Worker I/II and delete one Account Clerk III (Position #2).

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

SERVICES AND SUPPLIES
This category is increased overall in Maintenance - Structures, Improvement and Grounds for upkeep of Castle; and Professional and Special Services – Administrative Services and Professional and Special Services – Advertising to promote Castle based on fiscal constraints and decrease in funds.

At final budget Professional and Special Services – Advertising was reduced to support building rehab.

OTHER CHARGES
Interest Expense is budgeted at the prior year amount.

INTRAFUND AND INTERFUND TRANSFERS

Operating Transfers Out is budgeted to support Castle Sewer and Water.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED	APPROVED
83617 Building Rehab	***$200,000***	***$200,000***	***$300,000***
Total	$200,000	$200,000	***$300,000***

The Building Rehab is requested to establish appropriations to repair vandalism to buildings 1333 and 1335.

At final budget capital project #83617 (Building Rehab) was increased and changed to buildings 1248 and 1253 for future use.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
	($26,000)			*$100,000*	*$74,000*	*$0*

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Fund Title: Countywide Transit
Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2008-2009	Actual 2009-2010	Proposed Estimates 2010-2011	Approved Estimates 2010-2011
1	2	3	4	5
Operating Revenues				
Licenses, Permits and Franchises	0	0	0	0
Forfeitures and Penalities	0	0	0	0
Revenue From Use of Money and Property	0	0	0	0
Charges for Services	1,314,729	1,440,259	0	0
Miscellaneous Sales	0	0	0	0
Other	107,473	71,042	0	0
Total Operating Revenues	**1,422,202**	**1,511,301**	**0**	**0**
Operating Expenses				
Salaries and Employee Benefits	471,281	470,257	24,314	16,031
Services and Supplies	7,506,895	8,005,336	145	0
Other Charges	0	0	0	0
Depreciation and Amortization	1,399,804	1,399,804	0	0
Total Operating Expenses	**9,377,980**	**9,875,397**	**24,459**	**16,031**
Operating Income (Loss)	**(7,955,778)**	**(8,364,096)**	**(24,459)**	**(16,031)**
Non-Operating Revenues (Expenses)				
Taxes	5,536,541	5,173,919	0	0
Interest/Investment Income and/or Gain	82,146	15,845	0	15
Interest/Investment (Expense) and/or (Loss)	(63,885)	(49,816)	0	0
Aid From Other Gov't Agencies	977,177	4,238,912	0	0
Gain or Loss on Sale of Capital Assets	0	0	0	0
Other	23,994	5,364	0	0
Total Non-Operating Revenues (Expenses)	**6,555,973**	**9,384,224**	**0**	**15**
Income Before Capital Contributions and Transfers	**(1,399,805)**	**1,020,128**	**(24,459)**	**(16,016)**
Capital Contributions	2,984,686	0	0	0
Transfers-In(Out)	0	0	0	(15,190,604)
Change in Net Assets	**1,584,881**	**1,020,128**	**(24,459)**	**(15,206,620)**
Long Term Debt Payments	224,930	236,063	0	0
Fixed Assets Purchased	2,435,889	1,064,115	0	0
Net Assets - Beginning Balance	12,601,611	14,186,492	15,206,620	15,206,620
Net Assets - Ending Balance	14,186,492	15,206,620	15,182,161	0

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 2009-2010 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2010 is completed.

COUNTYWIDE TRANSIT

BUDGET UNIT 75300

During FY 1994/95, a Joint Powers Authority (JPA) was established for the purpose of operating a single public transit system throughout the County. The Transit JPA began operation in FY 1996/97. Creating the single system involved consolidation of the existing transit systems operated by the County (MARTS), City of Merced (Merced CITY Shuttle) and City of Los Banos. The new consolidated system is called "The Bus" - Merced County Transit.

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

REVENUE

This category is decreased due to the transfer of duties of the transit authority to Merced County Association of Governments (MCAG).

At final budget Interest was increased to recognize funds earned prior to move to Merced County Association of Governments.

SALARIES AND EMPLOYEE BENEFITS

	2008/09 APPROVED	2009/10 APPROVED	2010/11 RECOMMENDED	2010/11 APPROVED
Transportation Manager	1	1	0	0
Assistant Transportation Manager	1	1	0	0
Staff Services Analyst I/II	1	1	0	0
Typist Clerk I/II VS	0	0	0	0
Facility Maintenance Assistant	1	1	0	0
Equipment Services Worker	0	0	0	0
Program Assistant	2	2	0	0
TOTAL FULL-TIME & VS	6	6	0	0
Extra Help				
EH Program Assistant	0.50	0.50	0.00	0.00
TOTAL FTE	0.50	0.50	0.00	0.00
TOTAL BUDGETED/APPROVED	6.50	6.50	0.00	0.00

FY 2008/2009 the department converted the Equipment Services Worker (Position #7) to Facility Maintenance Assistant.

The Board of Supervisors took action on May 11, 2010 to delete the following filled positions effective June 30, 2010 in regards to the transfer of Transit Authority to Merced County Association of Governments (MCAG): one (1) Transportation Manager (position #1), one (1) Staff Services Analyst I/II (position # 5), one (1) Program Assistant (position #6), one (1) Facility Maintenance Assistant (position #7).
The following vacant positions were deleted on May 11, 2010 to be effective June 30, 2010 in regards to the transfer of Transit Authority to MCAG: one (1) Assistant Transportation Manager (position #2) and one (1) Program Assistant (position #4). All extra help was eliminated from this budgeted unit as well.

At final budget this category was decreased for an adjustment for pay period 14 in relation to Transit being moved under the authority of Transit Joint Powers Authority at Merced County Association of Governments.

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services for contracted services and a reduction in anticipated Maintenance – Equipment expenses and Maintenance – Fuel expenses.

SERVICES AND SUPPLIES(Continued)

At final budget General liability was adjusted for pay period 14 in relation to Transit being moved under the authority of Transit Joint Powers Authority at Merced County Association of Governments.

OTHER CHARGES

This category is for interest and principle payments on the Transit Facility and now expenses are projected for the current year.

INTRAFUND AND INTERFUND TRANSFERS

At final budget Operating Transfers Out recognized transfer of cash to Transit Joint Powers Authority.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

Salaries and Benefits	*Services and Supplies*	*Other Charges*	*Inter/Intrafund Transfers*	*Capital Assets*	*Total Appropriations*	*Total Estimated Revenue*
($8,283)	*($145)*		*$587,686*		*$579,258*	*$15*

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State of California
Operation of Enterprise Fund
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Fund Title: Castle Water & Sewer
Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2008-2009	Actual 2009-2010	Proposed Estimates 2010-2011	Approved Estimates 2010-2011
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	264,038	247,951	304,081	304,081
Miscellaneous Sales	0	0	0	0
Total Operating Revenues	**264,038**	**247,951**	**304,081**	**304,081**
Operating Expenses				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	370,678	373,963	436,881	436,881
Other Charges	0	0	0	0
Depreciation and Amortization	0	0	0	0
Total Operating Expenses	**370,678**	**373,963**	**436,881**	**436,881**
Operating Income (Loss)	**(106,640)**	**(126,012)**	**(132,800)**	**(132,800)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	2,437	1,026	600	600
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	0	0	0	0
Other	1,910	815	1,200	1,200
Total Non-Operating Revenues (Expenses)	**4,347**	**1,841**	**1,800**	**1,800**
Income Before Capital Contributions and Transfers	**(102,293)**	**(124,171)**	**(131,000)**	**(131,000)**
Capital Contributions			0	0
Transfers-In(Out)	93,007	137,797	131,000	131,000
Change in Net Assets	**(9,286)**	**13,626**	**0**	**0**
Net Assets - Beginning Balance	35,239	25,953	39,579	39,579
Net Assets - Ending Balance	25,953	39,579	39,579	39,579

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 2009-2010 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2010 is completed.

CASTLE AIRPORT – WATER & SEWER SYSTEMS

BUDGET UNIT 75800

Castle Airport Aviation and Development Center, an operating division of the Department of Commerce, Aviation and Economic Development, was established in September 2000 to provide leadership and management for the operations of Castle Airport while working toward transfer of the property from the Air Force to the County. In December 2006, the property transferred and the County became responsible for the water and sewer systems at the facility. Budget Unit 75800 was established to provide a mechanism for tracking the related expense and revenue.

EXECUTIVE'S COMMENT

In FY 2007/08 the department began the management of a community water system for commercial and temporary residential use. The department will also provide management and oversight for the Castle sewer system and discharge into the Atwater Wastewater Treatment Plant.

REVENUE

This category is increased in Other Services-Service Charges based on increased utility rates.

SERVICES AND SUPPLIES

This category is increased overall Utilities based on projected service rates and Maintenance-Structure, Improvement and Grounds to maintain current areas.

OTHER CHARGES

No Interest charges for loans are budgeted for this year.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

OTHER FUNCTIONS

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	Fund Balance Unreserved/ Undesignated June 30, 2010	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	8,925		2,141	11,066	10,293	773	11,066
Almond Meadows Dr Maint Zone 319	16,687		2,139	18,826	17,643	1,183	18,826
Almond Tree Estates Dr Zone 114	42,068		4,981	47,049	44,340	2,709	47,049
American Heritage Dr Zone 323	20,172		4,104	24,276	22,384	1,892	24,276
Ashley Estates Dr Zone 116	28,235		3,127	31,362	29,587	1,775	31,362
B & B Water District	32,743		21,600	54,343	28,000	26,343	54,343
Bridget Court Dr-Maint Zone 232	4,130		1,006	5,136	4,540	596	5,136
Champagne Estates Dr Zone 231	15,209		2,324	17,533	16,584	949	17,533
Cotton Glen Estates Dr #421	(527)	4,892	15,610	19,975	19,975		19,975
Countrysides Estates Dr Zone 101	12,759		1,840	14,599	14,144	455	14,599
Cowdenknowes Dr Zone 238	2,664		389	3,053	2,953	100	3,053
Cypress Est Dr & Maint Zone 254	5,193		1,760	6,953	5,761	1,192	6,953
Denis Way Dr Zone 109	299	25	724	1,048	1,048		1,048
Eastside CSA Water District	7,676		6,346	14,022	7,626	6,396	14,022
Elliott Manor Dr Zone 230	17,144		1,931	19,075	18,116	959	19,075
Evergreen Place Dr Zone 256	24,286		3,259	27,545	24,754	2,791	27,545
Golden Estates Dr Zone 205	10,101		10,134	20,235	14,677	5,558	20,235
Grove Storm Dr Zone 111	5,301		905	6,206	5,825	381	6,206
Hillside Estates Dr Zone 113	7,527		1,769	9,296	8,625	671	9,296
La Paloma/Rolfe Estates Zone 266	1,488	2,936	5,037	9,461	9,461		9,461
Lewis Estates Dr Zone 103	20,101		960	21,061	20,778	283	21,061
Lexington Park Storm Dr Zone 422	(30)		44	14		14	14
Meadowbrook Maint Zone 119	19,825		2,950	22,775	21,260	1,515	22,775
Miles Creek Est Dr Zone 326	21,197		3,410	24,607	22,795	1,812	24,607
New Century Park Dr Zone 327	13,192	1,398	3,003	17,593	17,593		17,593
Palm Heights Dr Maint Zone 122	26,521		3,247	29,768	27,740	2,028	29,768
Planada Storm Dr Maint Zone 329	33,824		7,182	41,006	34,335	6,671	41,006
Rockwood Est Dr. & Maint Zone 262	4,884		5,169	10,053	9,692	361	10,053
Santa Nella Village Dr Zone 407	34,510		5,749	40,259	34,000	6,259	40,259
Santa Rita Garden Dr Zone 208	9,713	708	1,396	11,817	11,817		11,817
Subtotal - Drainage Districts	**445,817**	**9,959**	**124,236**	**580,012**	**506,346**	**73,666**	**580,012**

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District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2010	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	445,817	9,959	124,236	580,012	506,346	73,666	580,012
Sunrise Terrace Dr Zone 320	28,535		4,656	33,191	29,800	3,391	33,191
Tierra De Oro Maint Zone 124	3,228		908	4,136	3,350	786	4,136
Town & Country Dr Zone 206	22,408		6,502	28,910	26,354	2,556	28,910
White Gate Estates Lt-Dr Zone 305	13,184	452	4,492	18,128	18,128		18,128
White Gate Farms Dr Zone 307	14,248		1,947	16,195	16,043	152	16,195
Winton Manor Dr Zone 207	19,642		2,987	22,629	21,588	1,041	22,629
Winton Meadows Dr Zone 242	26,099		4,499	30,598	29,862	736	30,598
Total Drainage Districts	**573,161**	**10,411**	**150,227**	**733,799**	**651,471**	**82,328**	**733,799**
Lighting Districts							
Almond Estates Lt-Dr Zone 108	4,171	81	8,662	12,914	12,914		12,914
Almondwood Estates Lt-Dr Zone 203	14,409	411	1,909	16,729	16,729		16,729
Ashe Tract Lt Zone 218	3,721		3,005	6,726	5,998	728	6,726
Atwater Acres Lt-Dr Zone 212	141		363	504	364	140	504
B & B Rancheros Lt-Dr Zone 217	13,687	2,358	250	16,295	16,295		16,295
B & B Rancheros 2 Lt-Dr Zone 220	17,130	2,407	3,766	23,303	23,303		23,303
Ballico Lighting Zone 272	157		276	433	420	13	433
Beachwood Drive Lt Zone 221	23,362		37,420	60,782	59,942	840	60,782
Bispo Estates Lt-Dr Zone 234	19,104		6,361	25,465	25,125	340	25,465
Black Rascal Lt Zone 215	1,966		837	2,803	2,663	140	2,803
Blossom Street Lt Zone 402	42,032		15,460	57,492	55,332	2,160	57,492
Bryant Meadows St Lt-Dr Zone 331	850		431	1,281	1,025	256	1,281
Country Club Place St Lt Zone 314	816	149	826	1,791	1,791		1,791
Country Living Est Lt-Dr Zone 240	16,518	180	4,094	20,792	20,792		20,792
Cressey Lt Zone 201	2,430		2,545	4,975	4,917	58	4,975
CSA #1 Maint Revolving Fund			80,000	80,000	80,000		80,000
Delhi Lt Zone 102	53,416	14,987	67,563	135,966	135,966		135,966
Easy Street Lt Zone 308	10,334		5,075	15,409	13,999	1,410	15,409
El Capitan & Hollywd Est Zone265	22,823		41,037	63,860	55,566	8,294	63,860
Elliott Estates Lt Zone 214	12,355	247	4,197	16,799	16,799		16,799
Esau Estates Lt-Dr Zone 243	13,149		3,008	16,157	15,283	874	16,157
Fairway Estates St Lt Zone 107	632	290	1,147	2,069	2,069		2,069
Subtotal - Lighting Districts	**273,203**	**21,110**	**288,232**	**582,545**	**567,292**	**15,253**	**582,545**

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District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2010	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	273,203	21,110	288,232	582,545	567,292	15,253	582,545
Fleming Acres Lt-Dr Zone 227	14,671		2,657	17,328	17,153	175	17,328
Fleming Oaks Lt-Dr Zone 241	15,140		5,454	20,594	20,393	201	20,594
Forist Lane Lt Zone 244	1,028		563	1,591	1,431	160	1,591
Franklin Heights Lt-Dr Zone 228	34,699		4,020	38,719	38,177	542	38,719
Giesbrecht Street Lt Zone 271	399		289	688	502	186	688
Glen Meadows Lt-Dr Zone 255	17,587		5,044	22,631	19,803	2,828	22,631
Glenwood Est Lt-Dr Zone 229	13,225		2,279	15,504	15,487	17	15,504
Golden Bear Estates Zone 332	1,161		1,580	2,741	2,230	511	2,741
Golf Road St Lt Zone 321	1,204		1,166	2,370	2,306	64	2,370
Green Lawns Lt Zone 219	1,016	81	1,470	2,567	2,567		2,567
Greenfield Brooks Lt & Dr Zone 252	24,028		14,121	38,149	33,060	5,089	38,149
Harmony Ranch Dr & Park Zone 121	152,083		62,777	214,860	208,600	6,260	214,860
Heavenly Acres 2 Lt-Dr Zone 209	2,989	84	1,584	4,657	4,657		4,657
Heavenly Acres 3 Lt-Dr Zone 210	7,033		3,666	10,699	10,425	274	10,699
Hillcrest Est Lt-Dr Zone 318	11,286	4,194	9,824	25,304	25,304		25,304
Hilmar-Irwin Lt Zone 100	48,382	3,151	44,132	95,665	95,665		95,665
Lakewood Est Lt-Dr Zone 301	12,981		1,957	14,938	14,048	890	14,938
Le Grand Lt Zone 310	27,228		15,568	42,796	39,604	3,192	42,796
Links Lt-Dr Zone 112	4,038		841	4,879	4,464	415	4,879
Los Olivos Lighting Zone 334	681		305	986	414	572	986
Marilyn Est Lt-Dr Zone 300	4,694		1,199	5,893	5,477	416	5,893
Mission Trails Lt Zone 303	4,770		3,788	8,558	8,514	44	8,558
Moran St Lt-Dr Zone 235	19,239		5,695	24,934	24,184	750	24,934
Nutcracker Terrace Lt-Dr Zone 239	25,068	993	3,705	29,766	29,766		29,766
Oleander Lt Zone 302	9,776		2,095	11,871	11,451	420	11,871
Parkway St Lt-Dr Lands Park Zone 423	1,384		2,000	3,384		3,384	3,384
Petaluma Street Lt Zone 125	189	20	145	354	354		354
Planada Lt Zone 309	39,482	1,633	37,201	78,316	78,316		78,316
Pleasant Valley Lt & Dr Zone 259	9,149		3,271	12,420	11,956	464	12,420
Ramos Road Lt Zone 405	671		687	1,358	1,343	15	1,358
Ranch Estates Lt-Dr Zone 237	13,948		3,202	17,150	17,036	114	17,150
Subtotal - Lighting Districts	**792,432**	**31,266**	**530,517**	**1,354,215**	**1,311,979**	**42,236**	**1,354,215**

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District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2010	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	792,432	31,266	530,517	1,354,215	1,311,979	42,236	1,354,215
Rancho Village Lt Zone 312	988	116	942	2,046	2,046		2,046
Riverview Lt-Dr Zone 115	16,237		4,102	20,339	18,340	1,999	20,339
Robinson Est Lt-Dr Zone 317	19,941	5,133	8,965	34,039	34,039		34,039
Sahota Brother Clinton Zone 264	7,382		3,866	11,248	9,004	2,244	11,248
Salles Manor Lt Zone 213	1,636		1,162	2,798	2,548	250	2,798
San Luis Hills Lt & Dr Zone 413	20,079		8,613	28,692	26,108	2,584	28,692
San Luis Truck Plaza St Lt 411	8,177	64	2,255	10,496	10,496		10,496
Santa Fe Business Lt-Dr Zone 246	11,937		2,400	14,337	14,216	121	14,337
Santa Nella Lt Zone 400	54,343		30,079	84,422	82,094	2,328	84,422
Santa Nella Plaza Lt-Dr Zone 406	3,325		1,350	4,675	3,866	809	4,675
Snelling Lt Zone 105	6,416		3,549	9,965	9,803	162	9,965
South Dos Palos Lt Zone 401	16,536		7,189	23,725	23,362	363	23,725
Stevinson Lt Zone 200	9,157	114	2,954	12,225	12,225		12,225
Stolle Acres Lt-Dr Zone 316	1,563	56	703	2,322	2,322		2,322
Stonemill Est Lt-Dr Zone 325	22,752		6,086	28,838	26,745	2,093	28,838
Taylor Estates Lt-Dr Zone 249	14,925		6,925	21,850	21,051	799	21,850
Terry Lt Zone 247			4	4		4	4
Texeira St Lt Zone 251	543	9	405	957	957		957
Trovare St Lt & Dr Zone 330	2,659		2,110	4,769	3,947	822	4,769
Tumbleweed Est Lt-Dr Zone 236	9,537	9	1,834	11,380	11,380		11,380
Villa Cordoba Zone 123	4,347		30	4,377	90	4,287	4,377
Village Greens Lt-Dr Zone 250	38,133		13,321	51,454	47,986	3,468	51,454
West Hills Estates Lt-Dr Zone 313	8,519	287	2,460	11,266	11,266		11,266
Westwood Lt Zone 211	2,056		1,137	3,193	2,865	328	3,193
White Gate Farms #3 Lt Zone 306	11,502	223	2,747	14,472	14,472		14,472
Wickum Est Lt-Dr Zone 233	29,501		10,884	40,385	37,131	3,254	40,385
Wickum Lt Zone 216	367	182	883	1,432	1,432		1,432
Willow Crest Est Lt & Dr Zone 263	42,378		17,590	59,968	54,932	5,036	59,968
Winton Lt Zone 202	77,598		80,894	158,492	147,559	10,933	158,492
Yosemite Meadows Lt-Dr Zone 311	7,240	413	2,611	10,264	10,264		10,264
Total Lighting Districts	**1,242,206**	**37,872**	**758,567**	**2,038,645**	**1,954,525**	**84,120**	**2,038,645**

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District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2010	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	14,015		2,020	16,035	15,345	690	16,035
Camden Pl Landscape Zone 117	3,200	174	1,697	5,071	5,071		5,071
Campus Park Landscape #267	9,544		19,880	29,424	20,793	8,631	29,424
Country Club Estates Zone 106	4,592	862	1,899	7,353	7,353		7,353
Gurr Road Water Zone 245	(21)		140	119		119	119
Hilmar Stevinson Park Zone 120	(159)		200	41		41	41
Monte Vista Landscaping Zone 333	12,044		5,675	17,719	14,238	3,481	17,719
Quail Hollow Landscape Zone 269	13,680	2,417	8,806	24,903	24,903		24,903
Riverbank Est Maint Zone 110	2,256		265	2,521	2,392	129	2,521
Santa Nella Road Zone 404	70,318		16,101	86,419	29,215	57,204	86,419
Santa Nella Village Lndscp Zone 408	13,485		20,740	34,225	32,990	1,235	34,225
Santa Nella Village Rd Zone 410	39,686		6,808	46,494	38,125	8,369	46,494
Santa Nella Village Lndscp #414	14,349	7,530	35,000	56,879	56,879		56,879
Silva Meadows Lndscp & SWG 268	3,215	14,285	300	17,800	17,800		17,800
Sorrento Lt & Dr Zone 337	1,127	628	1,245	3,000	3,000		3,000
Total Landscaping Districts	**201,331**	**25,896**	**120,776**	**348,003**	**268,104**	**79,899**	**348,003**
Total Special Districts & Other Agencies	**2,016,698**	**74,179**	**1,029,570**	**3,120,447**	**2,874,100**	**246,347**	**3,120,447**

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District Name	Fund Balance (Per Auditor) June 30, 2010 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2010 Actual
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Drainage Districts					
Almond Grove Dr Zone 204	18,440		9,515		8,925
Almond Meadows Dr Maint Zone 319	27,221		10,534		16,687
Almond Tree Estates Dr Zone 114	69,486		27,418		42,068
American Heritage Dr Zone 323	39,876		19,704		20,172
Ashley Estates Dr Zone 116	42,217		13,982		28,235
B & B Water District	310,521		277,778		32,743
Bridget Court Dr-Maint Zone 232	7,999		3,869		4,130
Champagne Estates Dr Zone 231	29,652		14,443		15,209
Cotton Glen Estates Dr #421	8,352	1,137	7,742		(527)
Countrysides Estates Dr Zone 101	19,763		7,004		12,759
Cowdenknowes Dr Zone 238	4,776		2,112		2,664
Cypress Est Dr & Maint Zone 254	10,473		5,280		5,193
Denis Way Dr Zone 109	585		286		299
Eastside CSA Water District	29,488		21,812		7,676
Elliott Manor Dr Zone 230	30,760		13,616		17,144
Evergreen Place Dr Zone 256	44,169		19,883		24,286
Golden Estates Dr Zone 205	26,969		16,868		10,101
Grove Storm Dr Zone 111	8,460		3,159		5,301
Hillside Estates Dr Zone 113	11,781		4,254		7,527
La Paloma/Rolfe Estates Zone 266	5,609	315	3,806		1,488
Lewis Estates Dr Zone 103	56,812		36,711		20,101
Lexington Park Storm Dr Zone 422	3,386		3,416		(30)
Meadowbrook Maint Zone 119	29,212		9,387		19,825
Miles Creek Est Dr Zone 326	44,595		23,398		21,197
New Century Park Dr Zone 327	30,284		17,092		13,192
Palm Heights Dr Maint Zone 122	28,259		1,738		26,521
Planada Storm Dr Maint Zone 329	70,070		36,246		33,824
Rockwood Est Dr. & Maint Zone 262	9,414	798	3,732		4,884
Santa Nella Village Dr Zone 407	65,990		31,480		34,510
Santa Rita Garden Dr Zone 208	20,028		10,315		9,713
Subtotal - Drainage Districts	**1,104,647**	**2,250**	**656,580**		**445,817**

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Fund Balance - Special Districts and Other Agencies
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District Name	Fund Balance (Per Auditor) June 30, 2010 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2010 Actual
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Drainage Districts Totals Forward	1,104,647	2,250	656,580		445,817
Sunrise Terrace Dr Zone 320	62,422		33,887		28,535
Tierra De Oro Maint Zone 124	3,769		541		3,228
Town & Country Dr Zone 206	51,011		28,603		22,408
White Gate Estates Lt-Dr Zone 305	21,454		8,270		13,184
White Gate Farms Dr Zone 307	26,845		12,597		14,248
Winton Manor Dr Zone 207	26,129		6,487		19,642
Winton Meadows Dr Zone 242	44,110		18,011		26,099
Total Drainage Districts	**1,340,387**	**2,250**	**764,976**		**573,161**
Lighting Districts					
Almond Estates Lt-Dr Zone 108	4,252		81		4,171
Almondwood Estates Lt-Dr Zone 203	29,290		14,881		14,409
Ashe Tract Lt Zone 218	10,509		6,788		3,721
Atwater Acres Lt-Dr Zone 212	231		90		141
B & B Rancheros Lt-Dr Zone 217	18,238		4,551		13,687
B & B Rancheros 2 Lt-Dr Zone 220	36,419		19,289		17,130
Ballico Lighting Zone 272	216		59		157
Beachwood Drive Lt Zone 221	73,383		50,021		23,362
Bispo Estates Lt-Dr Zone 234	37,009		17,905		19,104
Black Rascal Lt Zone 215	4,583		2,617		1,966
Blossom Street Lt Zone 402	72,803		30,771		42,032
Bryant Meadows St Lt-Dr Zone 331	1,541		691		850
Country Club Place St Lt Zone 314	1,569		753		816
Country Living Est Lt-Dr Zone 240	28,206		11,688		16,518
Cressey Lt Zone 201	2,739		309		2,430
CSA #1 Maint Revolving Fund					
Delhi Lt Zone 102	110,895		57,479		53,416
Easy Street Lt Zone 308	22,476		12,142		10,334
El Capitan & Hollywd Est Zone265	25,180	200	2,157		22,823
Elliott Estates Lt Zone 214	24,567		12,212		12,355
Esau Estates Lt-Dr Zone 243	30,324		17,175		13,149
Fairway Estates St Lt Zone 107	1,407		775		632
Subtotal - Lighting Districts	**535,837**	**200**	**262,434**		**273,203**

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District Name	Fund Balance (Per Auditor) June 30, 2010 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2010 Actual
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Lighting Districts Totals Forwards	535,837	200	262,434		273,203
Fleming Acres Lt-Dr Zone 227	29,887		15,216		14,671
Fleming Oaks Lt-Dr Zone 241	30,615		15,475		15,140
Forist Lane Lt Zone 244	2,159		1,131		1,028
Franklin Heights Lt-Dr Zone 228	58,686		23,987		34,699
Giesbrecht Street Lt Zone 271	726		327		399
Glen Meadows Lt-Dr Zone 255	35,017	1,524	15,906		17,587
Glenwood Est Lt-Dr Zone 229	22,781		9,556		13,225
Golden Bear Estates Zone 332	1,161				1,161
Golf Road St Lt Zone 321	1,609		405		1,204
Green Lawns Lt Zone 219	2,416		1,400		1,016
Greenfield Brooks Lt & Dr Zone 252	56,752		32,724		24,028
Harmony Ranch Dr & Park Zone 121	254,486	200	102,203		152,083
Heavenly Acres 2 Lt-Dr Zone 209	5,782		2,793		2,989
Heavenly Acres 3 Lt-Dr Zone 210	15,391		8,358		7,033
Hillcrest Est Lt-Dr Zone 318	15,712		4,426		11,286
Hilmar-Irwin Lt Zone 100	100,267		51,885		48,382
Lakewood Est Lt-Dr Zone 301	23,751		10,770		12,981
Le Grand Lt Zone 310	27,964		736		27,228
Links Lt-Dr Zone 112	9,108		5,070		4,038
Los Olivos Lighting Zone 334	1,037		356		681
Marilyn Est Lt-Dr Zone 300	9,417		4,723		4,694
Mission Trails Lt Zone 303	9,899		5,129		4,770
Moran St Lt-Dr Zone 235	35,334		16,095		19,239
Nutcracker Terrace Lt-Dr Zone 239	39,806		14,738		25,068
Oleander Lt Zone 302	18,250		8,474		9,776
Parkway St Lt-Dr Lands Park Zone 423	254,666		253,282		1,384
Petaluma Street Lt Zone 125	496		307		189
Planada Lt Zone 309	75,067		35,585		39,482
Pleasant Valley Lt & Dr Zone 259	16,476		7,327		9,149
Ramos Road Lt Zone 405	1,394		723		671
Ranch Estates Lt-Dr Zone 237	22,905		8,957		13,948
Subtotal - Lighting Districts	**1,714,854**	**1,924**	**920,498**		**792,432**

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District Name	Fund Balance (Per Auditor) June 30, 2010 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2010 Actual
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Lighting Districts Totals Forwards	1,714,854	1,924	920,498		792,432
Rancho Village Lt Zone 312	1,515		527		988
Riverview Lt-Dr Zone 115	29,272		13,035		16,237
Robinson Est Lt-Dr Zone 317	35,863		15,922		19,941
Sahota Brother Clinton Zone 264	22,432		15,050		7,382
Salles Manor Lt Zone 213	3,419		1,783		1,636
San Luis Hills Lt & Dr Zone 413	43,012		22,933		20,079
San Luis Truck Plaza St Lt 411	12,081		3,904		8,177
Santa Fe Business Lt-Dr Zone 246	18,180		6,243		11,937
Santa Nella Lt Zone 400	101,075		46,732		54,343
Santa Nella Plaza Lt-Dr Zone 406	5,136		1,811		3,325
Snelling Lt Zone 105	12,658		6,242		6,416
South Dos Palos Lt Zone 401	32,036		15,500		16,536
Stevinson Lt Zone 200	17,482		8,325		9,157
Stolle Acres Lt-Dr Zone 316	2,625		1,062		1,563
Stonemill Est Lt-Dr Zone 325	39,386		16,634		22,752
Taylor Estates Lt-Dr Zone 249	29,328		14,403		14,925
Terry Lt Zone 247	377		377		
Texeira St Lt Zone 251	1,142		599		543
Trovare St Lt & Dr Zone 330	6,083		3,424		2,659
Tumbleweed Est Lt-Dr Zone 236	15,458		5,921		9,537
Villa Cordoba Zone 123	9,829		5,482		4,347
Village Greens Lt-Dr Zone 250	80,727		42,594		38,133
West Hills Estates Lt-Dr Zone 313	11,998		3,479		8,519
Westwood Lt Zone 211	3,988		1,932		2,056
White Gate Farms #3 Lt Zone 306	20,964		9,462		11,502
Wickum Est Lt-Dr Zone 233	64,237		34,736		29,501
Wickum Lt Zone 216	730		363		367
Willow Crest Est Lt & Dr Zone 263	92,940	300	50,262		42,378
Winton Lt Zone 202	116,403		38,805		77,598
Yosemite Meadows Lt-Dr Zone 311	7,653		413		7,240
Total Lighting Districts	**2,552,883**	**2,224**	**1,308,453**		**1,242,206**

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District Name	Fund Balance (Per Auditor) June 30, 2010 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2010 Actual
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Landscape Districts					
Buhach Park Est Lt-Dr Zone 226	28,543		14,528		14,015
Camden Pl Landscape Zone 117	4,400		1,200		3,200
Campus Park Landscape #267	10,499	200	755		9,544
Country Club Estates Zone 106	7,029		2,437		4,592
Gurr Road Water Zone 245	11,254		11,275		(21)
Hilmar Stevinson Park Zone 120	15,525		15,684		(159)
Monte Vista Landscaping Zone 333	23,644	200	11,400		12,044
Quail Hollow Landscape Zone 269	22,206	650	7,876		13,680
Riverbank Est Maint Zone 110	3,252		996		2,256
Santa Nella Road Zone 404	71,029		711		70,318
Santa Nella Village Lndscp Zone 408	39,389	664	25,240		13,485
Santa Nella Village Rd Zone 410	84,707		45,021		39,686
Santa Nella Village Lndscp #414	48,341	1,760	32,232		14,349
Silva Meadows Lndscp & SWG 268	27,179		23,964		3,215
Sorrento Lt & Dr Zone 337	3,618		2,491		1,127
Total Landscaping Districts	**400,615**	**3,474**	**195,810**		**201,331**
Total Special Districts & Other Agencies	**4,293,885**	**7,948**	**2,269,239**		**2,016,698**

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District Name	Reserves/ Designations June 30, 2010	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	9,515			773	773	10,288
Almond Meadows Dr Maint Zone 319	10,534			1,183	1,183	11,717
Almond Tree Estates Dr Zone 114	27,418			2,709	2,709	30,127
American Heritage Dr Zone 323	19,704			1,892	1,892	21,596
Ashley Estates Dr Zone 116	13,982			1,775	1,775	15,757
B & B Water District	277,778			26,343	26,343	304,121
Bridget Court Dr-Maint Zone 232	3,869			596	596	4,465
Champagne Estates Dr Zone 231	14,443			949	949	15,392
Cotton Glen Estates Dr #421	7,742	4,892	4,892			2,850
Countrysides Estates Dr Zone 101	7,004			455	455	7,459
Cowdenknowes Dr Zone 238	2,112			100	100	2,212
Cypress Est Dr & Maint Zone 254	5,280			1,192	1,192	6,472
Denis Way Dr Zone 109	286	25	25			261
Eastside CSA Water District	21,812			6,396	6,396	28,208
Elliott Manor Dr Zone 230	13,616			959	959	14,575
Evergreen Place Dr Zone 256	19,883			2,791	2,791	22,674
Golden Estates Dr Zone 205	16,868			5,558	5,558	22,426
Grove Storm Dr Zone 111	3,159			381	381	3,540
Hillside Estates Dr Zone 113	4,254			671	671	4,925
La Paloma/Rolfe Estates Zone 266	3,806	2,936	2,936			870
Lewis Estates Dr Zone 103	36,711			283	283	36,994
Lexington Park Storm Dr Zone 422	3,416			14	14	3,430
Meadowbrook Maint Zone 119	9,387			1,515	1,515	10,902
Miles Creek Est Dr Zone 326	23,398			1,812	1,812	25,210
New Century Park Dr Zone 327	17,092	1,398	1,398			15,694
Palm Heights Dr Maint Zone 122	1,738			2,028	2,028	3,766
Planada Storm Dr Maint Zone 329	36,246			6,671	6,671	42,917
Rockwood Est Dr. & Maint Zone 262	3,732			361	361	4,093
Santa Nella Village Dr Zone 407	31,480			6,259	6,259	37,739
Santa Rita Garden Dr Zone 208	10,315	708	708			9,607
Subtotal - Drainage Districts	**656,580**	**9,959**	**9,959**	**73,666**	**73,666**	**720,287**

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District Name	Reserves/ Designations June 30, 2010	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	656,580	9,959	9,959	73,666	73,666	720,287
Sunrise Terrace Dr Zone 320	33,887			3,391	3,391	37,278
Tierra De Oro Maint Zone 124	541			786	786	1,327
Town & Country Dr Zone 206	28,603			2,556	2,556	31,159
White Gate Estates Lt-Dr Zone 305	8,270	452	452			7,818
White Gate Farms Dr Zone 307	12,597			152	152	12,749
Winton Manor Dr Zone 207	6,487			1,041	1,041	7,528
Winton Meadows Dr Zone 242	18,011			736	736	18,747
Total Drainage Districts	**764,976**	**10,411**	**10,411**	**82,328**	**82,328**	**836,893**
Lighting Districts						
Almond Estates Lt-Dr Zone 108	81	81	81			
Almondwood Estates Lt-Dr Zone 203	14,881	411	411			14,470
Ashe Tract Lt Zone 218	6,788			728	728	7,516
Atwater Acres Lt-Dr Zone 212	90			140	140	230
B & B Rancheros Lt-Dr Zone 217	4,551	2,358	2,358			2,193
B & B Rancheros 2 Lt-Dr Zone 220	19,289	2,407	2,407			16,882
Ballico Lighting Zone 272	59			13	13	72
Beachwood Drive Lt Zone 221	50,021			840	840	50,861
Bispo Estates Lt-Dr Zone 234	17,905			340	340	18,245
Black Rascal Lt Zone 215	2,617			140	140	2,757
Blossom Street Lt Zone 402	30,771			2,160	2,160	32,931
Bryant Meadows St Lt-Dr Zone 331	691			256	256	947
Country Club Place St Lt Zone 314	753	149	149			604
Country Living Est Lt-Dr Zone 240	11,688	180	180			11,508
Cressey Lt Zone 201	309			58	58	367
CSA #1 Maint Revolving Fund						
Delhi Lt Zone 102	57,479	14,987	14,987			42,492
Easy Street Lt Zone 308	12,142			1,410	1,410	13,552
El Capitan & Hollywd Est Zone265	2,157			8,294	8,294	10,451
Elliott Estates Lt Zone 214	12,212	247	247			11,965
Esau Estates Lt-Dr Zone 243	17,175			874	874	18,049
Fairway Estates St Lt Zone 107	775	290	290			485
Subtotal - Lighting Districts	**262,434**	**21,110**	**21,110**	**15,253**	**15,253**	**256,577**

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District Name	Reserves/ Designations June 30, 2010	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	262,434	21,110	21,110	15,253	15,253	256,577
Fleming Acres Lt-Dr Zone 227	15,216			175	175	15,391
Fleming Oaks Lt-Dr Zone 241	15,475			201	201	15,676
Forist Lane Lt Zone 244	1,131			160	160	1,291
Franklin Heights Lt-Dr Zone 228	23,987			542	542	24,529
Giesbrecht Street Lt Zone 271	327			186	186	513
Glen Meadows Lt-Dr Zone 255	15,906			2,828	2,828	18,734
Glenwood Est Lt-Dr Zone 229	9,556			17	17	9,573
Golden Bear Estates Zone 332				511	511	511
Golf Road St Lt Zone 321	405			64	64	469
Green Lawns Lt Zone 219	1,400	81	81			1,319
Greenfield Brooks Lt & Dr Zone 252	32,724			5,089	5,089	37,813
Harmony Ranch Dr & Park Zone 121	102,203			6,260	6,260	108,463
Heavenly Acres 2 Lt-Dr Zone 209	2,793	84	84			2,709
Heavenly Acres 3 Lt-Dr Zone 210	8,358			274	274	8,632
Hillcrest Est Lt-Dr Zone 318	4,426	4,194	4,194			232
Hilmar-Irwin Lt Zone 100	51,885	3,151	3,151			48,734
Lakewood Est Lt-Dr Zone 301	10,770			890	890	11,660
Le Grand Lt Zone 310	736			3,192	3,192	3,928
Links Lt-Dr Zone 112	5,070			415	415	5,485
Los Olivos Lighting Zone 334	356			572	572	928
Marilyn Est Lt-Dr Zone 300	4,723			416	416	5,139
Mission Trails Lt Zone 303	5,129			44	44	5,173
Moran St Lt-Dr Zone 235	16,095			750	750	16,845
Nutcracker Terrace Lt-Dr Zone 239	14,738	993	993			13,745
Oleander Lt Zone 302	8,474			420	420	8,894
Parkway St Lt-Dr Lands Park Zone 423	253,282			3,384	3,384	256,666
Petaluma Street Lt Zone 125	307	20	20			287
Planada Lt Zone 309	35,585	1,633	1,633			33,952
Pleasant Valley Lt & Dr Zone 259	7,327			464	464	7,791
Ramos Road Lt Zone 405	723			15	15	738
Ranch Estates Lt-Dr Zone 237	8,957			114	114	9,071
Subtotal - Lighting Districts	**920,498**	**31,266**	**31,266**	**42,236**	**42,236**	**931,468**

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District Name	Reserves/ Designations June 30, 2010	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	920,498	31,266	31,266	42,236	42,236	931,468
Rancho Village Lt Zone 312	527	116	116			411
Riverview Lt-Dr Zone 115	13,035			1,999	1,999	15,034
Robinson Est Lt-Dr Zone 317	15,922	5,133	5,133			10,789
Sahota Brother Clinton Zone 264	15,050			2,244	2,244	17,294
Salles Manor Lt Zone 213	1,783			250	250	2,033
San Luis Hills Lt & Dr Zone 413	22,933			2,584	2,584	25,517
San Luis Truck Plaza St Lt 411	3,904	64	64			3,840
Santa Fe Business Lt-Dr Zone 246	6,243			121	121	6,364
Santa Nella Lt Zone 400	46,732			2,328	2,328	49,060
Santa Nella Plaza Lt-Dr Zone 406	1,811			809	809	2,620
Snelling Lt Zone 105	6,242			162	162	6,404
South Dos Palos Lt Zone 401	15,500			363	363	15,863
Stevinson Lt Zone 200	8,325	114	114			8,211
Stolle Acres Lt-Dr Zone 316	1,062	56	56			1,006
Stonemill Est Lt-Dr Zone 325	16,634			2,093	2,093	18,727
Taylor Estates Lt-Dr Zone 249	14,403			799	799	15,202
Terry Lt Zone 247	377			4	4	381
Texeira St Lt Zone 251	599	9	9			590
Trovare St Lt & Dr Zone 330	3,424			822	822	4,246
Tumbleweed Est Lt-Dr Zone 236	5,921	9	9			5,912
Villa Cordoba Zone 123	5,482			4,287	4,287	9,769
Village Greens Lt-Dr Zone 250	42,594			3,468	3,468	46,062
West Hills Estates Lt-Dr Zone 313	3,479	287	287			3,192
Westwood Lt Zone 211	1,932			328	328	2,260
White Gate Farms #3 Lt Zone 306	9,462	223	223			9,239
Wickum Est Lt-Dr Zone 233	34,736			3,254	3,254	37,990
Wickum Lt Zone 216	363	182	182			181
Willow Crest Est Lt & Dr Zone 263	50,262			5,036	5,036	55,298
Winton Lt Zone 202	38,805			10,933	10,933	49,738
Yosemite Meadows Lt-Dr Zone 311	413	413	413			
Total Lighting Districts	**1,308,453**	**37,872**	**37,872**	**84,120**	**84,120**	**1,354,701**

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District Name	Reserves/ Designations June 30, 2010	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	14,528			690	690	15,218
Camden Pl Landscape Zone 117	1,200	174	174			1,026
Campus Park Landscape #267	755			8,631	8,631	9,386
Country Club Estates Zone 106	2,437	862	862			1,575
Gurr Road Water Zone 245	11,275			119	119	11,394
Hilmar Stevinson Park Zone 120	15,684			41	41	15,725
Monte Vista Landscaping Zone 333	11,400			3,481	3,481	14,881
Quail Hollow Landscape Zone 269	7,876	2,417	2,417			5,459
Riverbank Est Maint Zone 110	996			129	129	1,125
Santa Nella Road Zone 404	711			57,204	57,204	57,915
Santa Nella Village Lndscp Zone 408	25,240			1,235	1,235	26,475
Santa Nella Village Rd Zone 410	45,021			8,369	8,369	53,390
Santa Nella Village Lndscp #414	32,232	7,530	7,530			24,702
Silva Meadows Lndscp & SWG 268	23,964	14,285	14,285			9,679
Sorrento Lt & Dr Zone 337	2,491	628	628			1,863
Total Landscaping Districts	**195,810**	**25,896**	**25,896**	**79,899**	**79,899**	**249,813**
Total Special Districts & Other Agencies	**2,269,239**	**74,179**	**74,179**	**246,347**	**246,347**	**2,441,407**

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Almond Grove Dr Zone 204

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	439	170	80	80
Charges for Current Services	2,061	1,920	2,061	2,061
Other Revenue	0	0	0	0
Total Revenue	**2,500**	**2,090**	**2,141**	**2,141**
Services & Supplies	1,100	2,088	7,969	7,969
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,324	2,324
Total Expenditures/ Appropriations	**1,100**	**2,088**	**10,293**	**10,293**
Net Cost	**1,400**	**2**	**(8,152)**	**(8,152)**

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Almond Meadows Dr Maint Zone 319

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	770	320	300	300
Charges for Current Services	1,856	1,839	1,839	1,839
Other Revenue	0	0	0	0
Total Revenue	**2,626**	**2,159**	**2,139**	**2,139**
Services & Supplies	5,212	1,848	13,400	13,400
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	4,243	4,243
Total Expenditures/ Appropriations	**5,212**	**1,848**	**17,643**	**17,643**
Net Cost	**(2,586)**	**311**	**(15,504)**	**(15,504)**

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Almond Tree Estates Dr Zone 114

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,796	800	500	500
Charges for Current Services	4,578	4,481	4,481	4,481
Other Revenue	0	0	0	0
Total Revenue	**6,374**	**5,281**	**4,981**	**4,981**
Services & Supplies	4,376	5,700	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	**4,376**	**5,700**	**44,340**	**44,340**
Net Cost	**1,998**	**(419)**	**(39,359)**	**(39,359)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

American Heritage Dr Zone 323

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	987	440	400	400
Charges for Current Services	3,740	3,704	3,704	3,704
Other Revenue	0	0	0	0
Total Revenue	**4,727**	**4,144**	**4,104**	**4,104**
Services & Supplies	1,732	7,140	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	**1,732**	**7,140**	**22,384**	**22,384**
Net Cost	**2,995**	**(2,996)**	**(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 2010-11	District Budget Form Schedule 15 Final

Ashley Estates Dr Zone 116

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,061	0	250	250
Charges for Current Services	2,946	0	2,877	2,877
Other Revenue	0	0	0	0
Total Revenue	**4,007**	**0**	**3,127**	**3,127**
Services & Supplies	1,249	3,392	16,520	16,520
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	13,067	13,067
Total Expenditures/ Appropriations	**1,249**	**3,392**	**29,587**	**29,587**
Net Cost	**2,758**	**(3,392)**	**(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 2010-11	District Budget Form Schedule 15 Final

B & B Water District

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	6,341	3,600	3,600	3,600
Charges for Current Services	0	0	0	0
Other Revenue	16,033	19,400	18,000	18,000
Total Revenue	**22,374**	**23,000**	**21,600**	**21,600**
Services & Supplies	0	2,500	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	**0**	**2,500**	**28,000**	**28,000**
Net Cost	**22,374**	**20,500**	**(6,400)**	**(6,400)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Bridget Court Dr-Maint Zone 232

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	198	80	80	80
Charges for Current Services	969	926	926	926
Other Revenue	0	0	0	0
Total Revenue	**1,167**	**1,006**	**1,006**	**1,006**
Services & Supplies	677	956	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	**677**	**956**	**4,540**	**4,540**
Net Cost	**490**	**50**	**(3,534)**	**(3,534)**

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 2010-11	District Budget Form Schedule 15 Final

Champagne Estates Dr Zone 231

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	762	360	300	300
Charges for Current Services	2,060	2,025	2,024	2,024
Other Revenue	0	0	0	0
Total Revenue	**2,822**	**2,385**	**2,324**	**2,324**
Services & Supplies	1,416	2,450	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	**1,416**	**2,450**	**16,584**	**16,584**
Net Cost	**1,406**	**(65)**	**(14,260)**	**(14,260)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Cotton Glen Estates Dr #421

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	303	140	140	140
Charges for Current Services	8,680	10,155	15,470	15,470
Other Revenue	0	0	0	0
Total Revenue	**8,983**	**10,295**	**15,610**	**15,610**
Services & Supplies	6,511	15,371	17,435	17,435
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,540	2,540
Total Expenditures/ Appropriations	**6,511**	**15,371**	**19,975**	**19,975**
Net Cost	**2,472**	**(5,076)**	**(4,365)**	**(4,365)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Countrysides Estates Dr Zone 101

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	499	300	300	300
Charges for Current Services	1,548	1,540	1,540	1,540
Other Revenue	0	0	0	0
Total Revenue	**2,047**	**1,840**	**1,840**	**1,840**
Services & Supplies	1,331	2,879	9,275	9,275
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,869	4,869
Total Expenditures/ Appropriations	**1,331**	**2,879**	**14,144**	**14,144**
Net Cost	**716**	**(1,039)**	**(12,304)**	**(12,304)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Cowdenknowes Dr Zone 238

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	127	50	50	50
Charges for Current Services	339	339	339	339
Other Revenue	0	0	0	0
Total Revenue	**466**	**389**	**389**	**389**
Services & Supplies	396	635	2,304	2,304
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	649	649
Total Expenditures/ Appropriations	**396**	**635**	**2,953**	**2,953**
Net Cost	**70**	**(246)**	**(2,564)**	**(2,564)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Cypress Est Dr & Maint Zone 254

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	237	100	10	10
Charges for Current Services	1,775	1,750	1,750	1,750
Other Revenue	0	0	0	0
Total Revenue	**2,012**	**1,850**	**1,760**	**1,760**
Services & Supplies	906	1,835	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	**906**	**1,835**	**5,761**	**5,761**
Net Cost	**1,106**	**15**	**(4,001)**	**(4,001)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Denis Way Dr Zone 109

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	12	8	5	5
Charges for Current Services	735	719	719	719
Other Revenue	0	0	0	0
Total Revenue	**747**	**727**	**724**	**724**
Services & Supplies	345	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	113	113
Total Expenditures/ Appropriations	**345**	**935**	**1,048**	**1,048**
Net Cost	**402**	**(208)**	**(324)**	**(324)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Eastside CSA Water District

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	536	346	346	346
Charges for Current Services	0	0	0	0
Other Revenue	3,652	6,000	6,000	6,000
Total Revenue	**4,188**	**6,346**	**6,346**	**6,346**
Services & Supplies	174	2,682	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	**174**	**2,682**	**7,626**	**7,626**
Net Cost	**4,014**	**3,664**	**(1,280)**	**(1,280)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Elliott Manor Dr Zone 230

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	796	350	350	350
Charges for Current Services	1,581	1,581	1,581	1,581
Other Revenue	0	0	0	0
Total Revenue	**2,377**	**1,931**	**1,931**	**1,931**
Services & Supplies	1,019	1,647	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	**1,019**	**1,647**	**18,116**	**18,116**
Net Cost	**1,358**	**284**	**(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 2010-11	District Budget Form Schedule 15 Final

Evergreen Place Dr Zone 256

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,085	450	400	400
Charges for Current Services	2,946	2,859	2,859	2,859
Other Revenue	0	0	0	0
Total Revenue	**4,031**	**3,309**	**3,259**	**3,259**
Services & Supplies	965	2,172	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	**965**	**2,172**	**24,754**	**24,754**
Net Cost	**3,066**	**1,137**	**(21,495)**	**(21,495)**

State Controller Schedules	COUNTY OF MERCED	District Budget Form
County Budget Act	State of California	Schedule 15
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	Financing Sources and Uses by Budget Unit by Object	

Golden Estates Dr Zone 205

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	379	200	10	10
Charges for Current Services	9,200	10,024	10,124	10,124
Other Revenue	0	0	0	0
Total Revenue	**9,579**	**10,224**	**10,134**	**10,134**
Services & Supplies	1,699	10,790	12,677	12,677
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,000	2,000
Total Expenditures/ Appropriations	**1,699**	**10,790**	**14,677**	**14,677**
Net Cost	**7,880**	**(566)**	**(4,543)**	**(4,543)**

State Controller Schedules	COUNTY OF MERCED	District Budget Form
County Budget Act	State of California	Schedule 15
January 2010	Special Districts and Other Agencies	Final
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Grove Storm Dr Zone 111

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	216	100	100	100
Charges for Current Services	805	805	805	805
Other Revenue	0	0	0	0
Total Revenue	**1,021**	**905**	**905**	**905**
Services & Supplies	776	825	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	1,300	1,300
Total Expenditures/ Appropriations	**776**	**825**	**5,825**	**5,825**
Net Cost	**245**	**80**	**(4,920)**	**(4,920)**

State Controller Schedules	COUNTY OF MERCED	District Budget Form
County Budget Act	State of California	Schedule 15
January 2010	Special Districts and Other Agencies	Final
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Hillside Estates Dr Zone 113

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	291	140	130	130
Charges for Current Services	1,705	1,639	1,639	1,639
Other Revenue	0	0	0	0
Total Revenue	**1,996**	**1,779**	**1,769**	**1,769**
Services & Supplies	1,487	1,523	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	**1,487**	**1,523**	**8,625**	**8,625**
Net Cost	**509**	**256**	**(6,856)**	**(6,856)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

La Paloma/Rolfe Estates Zone 266

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	246	100	100	100
Charges for Current Services	5,409	4,937	4,937	4,937
Other Revenue	0	0	0	0
Total Revenue	**5,655**	**5,037**	**5,037**	**5,037**
Services & Supplies	6,040	8,170	8,261	8,261
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	**6,040**	**8,170**	**9,461**	**9,461**
Net Cost	**(385)**	**(3,133)**	**(4,424)**	**(4,424)**

State Controller Schedules	COUNTY OF MERCED	District Budget Form
County Budget Act	State of California	Schedule 15
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	Financing Sources and Uses by Budget Unit by Object	

Lewis Estates Dr Zone 103

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,536	500	300	300
Charges for Current Services	732	660	660	660
Other Revenue	0	0	0	0
Total Revenue	**2,268**	**1,160**	**960**	**960**
Services & Supplies	943	2,718	17,310	17,310
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,468	3,468
Total Expenditures/ Appropriations	**943**	**2,718**	**20,778**	**20,778**
Net Cost	**1,325**	**(1,558)**	**(19,818)**	**(19,818)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Lexington Park Storm Dr Zone 422

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	91	40	44	44
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**91**	**40**	**44**	**44**
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	**91**	**40**	**44**	**44**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Meadowbrook Maint Zone 119

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	710	340	300	300
Charges for Current Services	2,650	2,650	2,650	2,650
Other Revenue	0	0	0	0
Total Revenue	**3,360**	**2,990**	**2,950**	**2,950**
Services & Supplies	869	2,731	11,900	11,900
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	9,360	9,360
Total Expenditures/ Appropriations	**869**	**2,731**	**21,260**	**21,260**
Net Cost	**2,491**	**259**	**(18,310)**	**(18,310)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Miles Creek Est Dr Zone 326

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,113	500	500	500
Charges for Current Services	2,956	2,910	2,910	2,910
Other Revenue	0	0	0	0
Total Revenue	**4,069**	**3,410**	**3,410**	**3,410**
Services & Supplies	801	6,682	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	**801**	**6,682**	**22,795**	**22,795**
Net Cost	**3,268**	**(3,272)**	**(19,385)**	**(19,385)**

State Controller Schedules	COUNTY OF MERCED	District Budget Form
County Budget Act	State of California	Schedule 15
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	Financing Sources and Uses by Budget Unit by Object	

New Century Park Dr Zone 327

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	809	400	220	220
Charges for Current Services	2,783	2,783	2,783	2,783
Other Revenue	0	0	0	0
Total Revenue	**3,592**	**3,183**	**3,003**	**3,003**
Services & Supplies	481	2,619	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	5,827	5,827
Total Expenditures/ Appropriations	**481**	**2,619**	**17,593**	**17,593**
Net Cost	**3,111**	**564**	**(14,590)**	**(14,590)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Palm Heights Dr Maint Zone 122

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	659	320	75	75
Charges for Current Services	3,242	3,172	3,172	3,172
Other Revenue	0	0	0	0
Total Revenue	**3,901**	**3,492**	**3,247**	**3,247**
Services & Supplies	632	3,231	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	**632**	**3,231**	**27,740**	**27,740**
Net Cost	**3,269**	**261**	**(24,493)**	**(24,493)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Planada Storm Dr Maint Zone 329

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,596	750	200	200
Charges for Current Services	7,641	6,984	6,982	6,982
Other Revenue	0	0	0	0
Total Revenue	**9,237**	**7,734**	**7,182**	**7,182**
Services & Supplies	1,370	5,576	23,040	23,040
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	11,295	11,295
Total Expenditures/ Appropriations	**1,370**	**5,576**	**34,335**	**34,335**
Net Cost	**7,867**	**2,158**	**(27,153)**	**(27,153)**

State Controller Schedules	COUNTY OF MERCED	District Budget Form
County Budget Act	State of California	Schedule 15
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Rockwood Est Dr. & Maint Zone 262

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	201	100	100	100
Charges for Current Services	5,913	5,069	5,069	5,069
Other Revenue	0	0	0	0
Total Revenue	**6,114**	**5,169**	**5,169**	**5,169**
Services & Supplies	4,796	5,095	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	**4,796**	**5,095**	**9,692**	**9,692**
Net Cost	**1,318**	**74**	**(4,523)**	**(4,523)**

State Controller Schedules	COUNTY OF MERCED	District Budget Form
County Budget Act	State of California	Schedule 15
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Santa Nella Village Dr Zone 407

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,513	700	700	700
Charges for Current Services	5,966	5,049	5,049	5,049
Other Revenue	0	0	0	0
Total Revenue	**7,479**	**5,749**	**5,749**	**5,749**
Services & Supplies	780	4,830	19,750	19,750
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	14,250	14,250
Total Expenditures/ Appropriations	**780**	**4,830**	**34,000**	**34,000**
Net Cost	**6,699**	**919**	**(28,251)**	**(28,251)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Santa Rita Garden Dr Zone 208

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	493	225	225	225
Charges for Current Services	2,588	2,588	1,171	1,171
Other Revenue	0	0	0	0
Total Revenue	**3,081**	**2,813**	**1,396**	**1,396**
Services & Supplies	1,309	2,534	10,797	10,797
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,020	1,020
Total Expenditures/ Appropriations	**1,309**	**2,534**	**11,817**	**11,817**
Net Cost	**1,772**	**279**	**(10,421)**	**(10,421)**

State Controller Schedules	COUNTY OF MERCED	District Budget Form
County Budget Act	State of California	Schedule 15
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	Financing Sources and Uses by Budget Unit by Object	

Sunrise Terrace Dr Zone 320

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,535	700	600	600
Charges for Current Services	4,095	4,057	4,056	4,056
Other Revenue	0	0	0	0
Total Revenue	**5,630**	**4,757**	**4,656**	**4,656**
Services & Supplies	802	15,398	23,930	23,930
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	5,870	5,870
Total Expenditures/ Appropriations	**802**	**15,398**	**29,800**	**29,800**
Net Cost	**4,828**	**(10,641)**	**(25,144)**	**(25,144)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

Tierra De Oro Maint Zone 124

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	63	36	8	8
Charges for Current Services	900	900	900	900
Other Revenue	0	0	0	0
Total Revenue	**963**	**936**	**908**	**908**
Services & Supplies	31	936	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	1,350	1,350
Total Expenditures/ Appropriations	**31**	**936**	**3,350**	**3,350**
Net Cost	**932**	**0**	**(2,442)**	**(2,442)**

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	District Budget Form Schedule 15 Final

Town & Country Dr Zone 206

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,219	575	575	575
Charges for Current Services	5,977	5,928	5,927	5,927
Other Revenue	0	0	0	0
Total Revenue	**7,196**	**6,503**	**6,502**	**6,502**
Services & Supplies	2,364	6,058	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	**2,364**	**6,058**	**26,354**	**26,354**
Net Cost	**4,832**	**445**	**(19,852)**	**(19,852)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

White Gate Estates Lt-Dr Zone 305

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	573	250	250	250
Charges for Current Services	4,282	4,242	4,242	4,242
Other Revenue	0	0	0	0
Total Revenue	**4,855**	**4,492**	**4,492**	**4,492**
Services & Supplies	4,390	5,540	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	**4,390**	**5,540**	**18,128**	**18,128**
Net Cost	**465**	**(1,048)**	**(13,636)**	**(13,636)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object	District Budget Form Schedule 15 Final

White Gate Farms Dr Zone 307

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	702	300	300	300
Charges for Current Services	1,647	1,647	1,647	1,647
Other Revenue	0	0	0	0
Total Revenue	**2,349**	**1,947**	**1,947**	**1,947**
Services & Supplies	1,051	2,257	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	**1,051**	**2,257**	**16,043**	**16,043**
Net Cost	**1,298**	**(310)**	**(14,096)**	**(14,096)**

State Controller Schedules	COUNTY OF MERCED	District Budget Form
County Budget Act	State of California	Schedule 15
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Winton Manor Dr Zone 207

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	925	285	250	250
Charges for Current Services	2,784	2,735	2,737	2,737
Other Revenue	0	0	0	0
Total Revenue	**3,709**	**3,020**	**2,987**	**2,987**
Services & Supplies	14,148	3,500	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	**14,148**	**3,500**	**21,588**	**21,588**
Net Cost	**(10,439)**	**(480)**	**(18,601)**	**(18,601)**

State Controller Schedules	COUNTY OF MERCED	District Budget Form
County Budget Act	State of California	Schedule 15
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Winton Meadows Dr Zone 242

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,158	520	549	549
Charges for Current Services	4,330	3,951	3,950	3,950
Other Revenue	0	0	0	0
Total Revenue	**5,488**	**4,471**	**4,499**	**4,499**
Services & Supplies	4,488	4,328	25,252	25,252
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,610	4,610
Total Expenditures/ Appropriations	**4,488**	**4,328**	**29,862**	**29,862**
Net Cost	**1,000**	**143**	**(25,363)**	**(25,363)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Almond Estates Lt-Dr Zone 108

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	188	21	25	25
Charges for Current Services	8,824	8,639	8,637	8,637
Other Revenue	0	10,000	0	0
Total Revenue	**9,012**	**18,660**	**8,662**	**8,662**
Services & Supplies	17,001	11,656	15,706	15,706
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	773	773
Total Expenditures/ Appropriations	**17,001**	**11,656**	**16,479**	**16,479**
Net Cost	**(7,989)**	**7,004**	**(7,817)**	**(7,817)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Almondwood Estates Lt-Dr Zone 203

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	789	280	280	280
Charges for Current Services	1,630	1,629	1,629	1,629
Other Revenue	0	0	0	0
Total Revenue	**2,419**	**1,909**	**1,909**	**1,909**
Services & Supplies	909	3,107	12,597	12,597
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,132	4,132
Total Expenditures/ Appropriations	**909**	**3,107**	**16,729**	**16,729**
Net Cost	**1,510**	**(1,198)**	**(14,820)**	**(14,820)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Ashe Tract Lt Zone 218

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	237	100	100	100
Charges for Current Services	2,963	2,905	2,905	2,905
Other Revenue	0	0	0	0
Total Revenue	**3,200**	**3,005**	**3,005**	**3,005**
Services & Supplies	2,276	3,940	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	**2,276**	**3,940**	**5,998**	**5,998**
Net Cost	**924**	**(935)**	**(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 2010-11	District Budget Form Schedule 15 Final

Atwater Acres Lt-Dr Zone 212

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1	1	1	1
Charges for Current Services	362	361	362	362
Other Revenue	0	0	0	0
Total Revenue	**363**	**362**	**363**	**363**
Services & Supplies	389	421	337	337
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	27	27
Total Expenditures/ Appropriations	**389**	**421**	**364**	**364**
Net Cost	**(26)**	**(59)**	**(1)**	**(1)**

State Controller Schedules	COUNTY OF MERCED	District Budget Form
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B & B Rancheros Lt-Dr Zone 217

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	587	250	250	250
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**587**	**250**	**250**	**250**
Services & Supplies	2,266	2,640	15,007	15,007
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,288	1,288
Total Expenditures/ Appropriations	**2,266**	**2,640**	**16,295**	**16,295**
Net Cost	**(1,679)**	**(2,390)**	**(16,045)**	**(16,045)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

B & B Rancheros 2 Lt-Dr Zone 220

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,061	480	400	400
Charges for Current Services	3,494	3,068	3,366	3,366
Other Revenue	0	0	0	0
Total Revenue	**4,555**	**3,548**	**3,766**	**3,766**
Services & Supplies	2,603	7,030	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	**2,603**	**7,030**	**23,303**	**23,303**
Net Cost	**1,952**	**(3,482)**	**(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 2010-11	District Budget Form Schedule 15 Final

Ballico Lighting Zone 272

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	6	4	4	4
Charges for Current Services	204	272	272	272
Other Revenue	0	0	0	0
Total Revenue	**210**	**276**	**276**	**276**
Services & Supplies	212	340	372	372
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	48	48
Total Expenditures/ Appropriations	**212**	**340**	**420**	**420**
Net Cost	**(2)**	**(64)**	**(144)**	**(144)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Beachwood Drive Lt Zone 221

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,860	800	1,600	1,600
Charges for Current Services	35,628	37,817	35,820	35,820
Other Revenue	0	0	0	0
Total Revenue	**37,488**	**38,617**	**37,420**	**37,420**
Services & Supplies	35,852	38,600	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	**35,852**	**38,600**	**59,942**	**59,942**
Net Cost	**1,636**	**17**	**(22,522)**	**(22,522)**

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Bispo Estates Lt-Dr Zone 234

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	968	400	400	400
Charges for Current Services	5,921	5,961	5,961	5,961
Other Revenue	0	0	0	0
Total Revenue	**6,889**	**6,361**	**6,361**	**6,361**
Services & Supplies	5,110	7,092	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	**5,110**	**7,092**	**25,125**	**25,125**
Net Cost	**1,779**	**(731)**	**(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 2010-11	District Budget Form Schedule 15 Final

Black Rascal Lt Zone 215

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	116	50	50	50
Charges for Current Services	787	787	787	787
Other Revenue	0	0	0	0
Total Revenue	**903**	**837**	**837**	**837**
Services & Supplies	725	1,072	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	**725**	**1,072**	**2,663**	**2,663**
Net Cost	**178**	**(235)**	**(1,826)**	**(1,826)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Blossom Street Lt Zone 402

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,883	914	800	800
Charges for Current Services	14,181	11,668	14,660	14,660
Other Revenue	0	0	0	0
Total Revenue	**16,064**	**12,582**	**15,460**	**15,460**
Services & Supplies	15,043	15,210	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	**15,043**	**15,210**	**55,332**	**55,332**
Net Cost	**1,021**	**(2,628)**	**(39,872)**	**(39,872)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Bryant Meadows St Lt-Dr Zone 331

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	35	15	15	15
Charges for Current Services	277	416	416	416
Other Revenue	0	0	0	0
Total Revenue	**312**	**431**	**431**	**431**
Services & Supplies	343	429	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	**343**	**429**	**1,025**	**1,025**
Net Cost	**(31)**	**2**	**(594)**	**(594)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Country Club Place St Lt Zone 314

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	51	20	20	20
Charges for Current Services	837	806	806	806
Other Revenue	0	0	0	0
Total Revenue	**888**	**826**	**826**	**826**
Services & Supplies	1,298	1,138	1,668	1,668
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	123	123
Total Expenditures/ Appropriations	**1,298**	**1,138**	**1,791**	**1,791**
Net Cost	**(410)**	**(312)**	**(965)**	**(965)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Country Living Est Lt-Dr Zone 240

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	760	300	300	300
Charges for Current Services	3,891	3,551	3,794	3,794
Other Revenue	0	0	0	0
Total Revenue	**4,651**	**3,851**	**4,094**	**4,094**
Services & Supplies	3,251	5,210	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	**3,251**	**5,210**	**20,792**	**20,792**
Net Cost	**1,400**	**(1,359)**	**(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 2010-11	District Budget Form Schedule 15 Final

Cressey Lt Zone 201

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	101	30	30	30
Charges for Current Services	2,587	2,497	2,515	2,515
Other Revenue	0	0	0	0
Total Revenue	**2,688**	**2,527**	**2,545**	**2,545**
Services & Supplies	4,007	2,800	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	**4,007**	**2,800**	**4,917**	**4,917**
Net Cost	**(1,319)**	**(273)**	**(2,372)**	**(2,372)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

CSA #1 Maint Revolving Fund

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 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	54,374	60,000	80,000	80,000
Other Revenue	0	0	0	0
Total Revenue	**54,374**	**60,000**	**80,000**	**80,000**
Services & Supplies	54,374	60,000	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	**54,374**	**60,000**	**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 2010-11	District Budget Form Schedule 15 Final

Delhi Lt Zone 102

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	3,548	1,500	1,500	1,500
Charges for Current Services	67,208	65,721	66,063	66,063
Other Revenue	2,340	0	0	0
Total Revenue	**73,096**	**67,221**	**67,563**	**67,563**
Services & Supplies	76,225	87,360	126,218	126,218
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	9,748	9,748
Total Expenditures/ Appropriations	**76,225**	**87,360**	**135,966**	**135,966**
Net Cost	**(3,129)**	**(20,139)**	**(68,403)**	**(68,403)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Easy Street Lt Zone 308

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	493	148	100	100
Charges for Current Services	5,025	4,975	4,975	4,975
Other Revenue	0	0	0	0
Total Revenue	**5,518**	**5,123**	**5,075**	**5,075**
Services & Supplies	2,984	7,498	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	**2,984**	**7,498**	**13,999**	**13,999**
Net Cost	**2,534**	**(2,375)**	**(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 2010-11	District Budget Form Schedule 15 Final

El Capitan & Hollywd Est Zone265

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	446	100	100	100
Charges for Current Services	33,000	40,988	40,937	40,937
Other Revenue	0	0	0	0
Total Revenue	**33,446**	**41,088**	**41,037**	**41,037**
Services & Supplies	40,324	40,375	52,483	52,483
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,083	3,083
Total Expenditures/ Appropriations	**40,324**	**40,375**	**55,566**	**55,566**
Net Cost	**(6,878)**	**713**	**(14,529)**	**(14,529)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Elliott Estates Lt Zone 214

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	652	250	250	250
Charges for Current Services	3,977	3,947	3,947	3,947
Other Revenue	0	0	0	0
Total Revenue	**4,629**	**4,197**	**4,197**	**4,197**
Services & Supplies	3,766	4,620	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	**3,766**	**4,620**	**16,799**	**16,799**
Net Cost	**863**	**(423)**	**(12,602)**	**(12,602)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Esau Estates Lt-Dr Zone 243

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	780	350	100	100
Charges for Current Services	3,002	2,908	2,908	2,908
Other Revenue	0	0	0	0
Total Revenue	**3,782**	**3,258**	**3,008**	**3,008**
Services & Supplies	2,229	3,068	12,654	12,654
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,629	2,629
Total Expenditures/ Appropriations	**2,229**	**3,068**	**15,283**	**15,283**
Net Cost	**1,553**	**190**	**(12,275)**	**(12,275)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Fairway Estates St Lt Zone 107

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	46	15	15	15
Charges for Current Services	1,132	1,132	1,132	1,132
Other Revenue	0	0	0	0
Total Revenue	**1,178**	**1,147**	**1,147**	**1,147**
Services & Supplies	1,409	1,495	1,881	1,881
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	188	188
Total Expenditures/ Appropriations	**1,409**	**1,495**	**2,069**	**2,069**
Net Cost	**(231)**	**(348)**	**(922)**	**(922)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Fleming Acres Lt-Dr Zone 227

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	793	330	330	330
Charges for Current Services	2,328	2,327	2,327	2,327
Other Revenue	0	0	0	0
Total Revenue	**3,121**	**2,657**	**2,657**	**2,657**
Services & Supplies	2,140	3,560	14,593	14,593
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,560	2,560
Total Expenditures/ Appropriations	**2,140**	**3,560**	**17,153**	**17,153**
Net Cost	**981**	**(903)**	**(14,496)**	**(14,496)**

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 Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Fleming Oaks Lt-Dr Zone 241

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	866	350	350	350
Charges for Current Services	5,220	5,104	5,104	5,104
Other Revenue	0	0	0	0
Total Revenue	**6,086**	**5,454**	**5,454**	**5,454**
Services & Supplies	6,256	6,465	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	**6,256**	**6,465**	**20,393**	**20,393**
Net Cost	**(170)**	**(1,011)**	**(14,939)**	**(14,939)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Forist Lane Lt Zone 244

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	52	24	20	20
Charges for Current Services	556	543	543	543
Other Revenue	0	0	0	0
Total Revenue	**608**	**567**	**563**	**563**
Services & Supplies	478	758	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	**478**	**758**	**1,431**	**1,431**
Net Cost	**130**	**(191)**	**(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 2010-11	District Budget Form Schedule 15 Final

Franklin Heights Lt-Dr Zone 228

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,537	500	500	500
Charges for Current Services	3,543	3,520	3,520	3,520
Other Revenue	0	0	0	0
Total Revenue	**5,080**	**4,020**	**4,020**	**4,020**
Services & Supplies	3,031	5,996	27,273	27,273
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	10,904	10,904
Total Expenditures/ Appropriations	**3,031**	**5,996**	**38,177**	**38,177**
Net Cost	**2,049**	**(1,976)**	**(34,157)**	**(34,157)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Giesbrecht Street Lt Zone 271

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	11	6	6	6
Charges for Current Services	212	283	283	283
Other Revenue	0	0	0	0
Total Revenue	**223**	**289**	**289**	**289**
Services & Supplies	40	286	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	**40**	**286**	**502**	**502**
Net Cost	**183**	**3**	**(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 2010-11	District Budget Form Schedule 15 Final

Glen Meadows Lt-Dr Zone 255

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	754	300	200	200
Charges for Current Services	6,782	4,844	4,844	4,844
Other Revenue	0	0	0	0
Total Revenue	**7,536**	**5,144**	**5,044**	**5,044**
Services & Supplies	3,238	4,505	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	**3,238**	**4,505**	**19,803**	**19,803**
Net Cost	**4,298**	**639**	**(14,759)**	**(14,759)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Glenwood Est Lt-Dr Zone 229

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	620	250	250	250
Charges for Current Services	2,240	2,029	2,029	2,029
Other Revenue	0	0	0	0
Total Revenue	**2,860**	**2,279**	**2,279**	**2,279**
Services & Supplies	2,450	2,542	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	**2,450**	**2,542**	**15,487**	**15,487**
Net Cost	**410**	**(263)**	**(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 2010-11	District Budget Form Schedule 15 Final

Golden Bear Estates Zone 332

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	14	4	5	5
Charges for Current Services	1,021	1,575	1,575	1,575
Other Revenue	0	0	0	0
Total Revenue	**1,035**	**1,579**	**1,580**	**1,580**
Services & Supplies	1,476	1,253	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	**1,476**	**1,253**	**2,230**	**2,230**
Net Cost	**(441)**	**326**	**(650)**	**(650)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Golf Road St Lt Zone 321

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	50	18	20	20
Charges for Current Services	1,174	1,146	1,146	1,146
Other Revenue	0	0	0	0
Total Revenue	**1,224**	**1,164**	**1,166**	**1,166**
Services & Supplies	1,661	1,515	2,220	2,220
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	86	86
Total Expenditures/ Appropriations	**1,661**	**1,515**	**2,306**	**2,306**
Net Cost	**(437)**	**(351)**	**(1,140)**	**(1,140)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Green Lawns Lt Zone 219

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	66	60	60	60
Charges for Current Services	1,432	1,410	1,410	1,410
Other Revenue	0	0	0	0
Total Revenue	**1,498**	**1,470**	**1,470**	**1,470**
Services & Supplies	1,589	1,650	2,363	2,363
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	**1,589**	**1,650**	**2,567**	**2,567**
Net Cost	**(91)**	**(180)**	**(1,097)**	**(1,097)**

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 Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Greenfield Brooks Lt & Dr Zone 252

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,345	600	400	400
Charges for Current Services	12,597	12,164	13,721	13,721
Other Revenue	0	0	0	0
Total Revenue	**13,942**	**12,764**	**14,121**	**14,121**
Services & Supplies	9,016	13,309	25,402	25,402
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	7,658	7,658
Total Expenditures/ Appropriations	**9,016**	**13,309**	**33,060**	**33,060**
Net Cost	**4,926**	**(545)**	**(18,939)**	**(18,939)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Harmony Ranch Dr & Park Zone 121

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	6,300	2,900	2,900	2,900
Charges for Current Services	62,080	59,877	59,877	59,877
Other Revenue	0	0	0	0
Total Revenue	**68,380**	**62,777**	**62,777**	**62,777**
Services & Supplies	56,079	54,150	78,105	78,105
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	12,731	60,000	60,000
Total Capital Assets	0	12,731	60,000	60,000
Appropriation For Contingencies	0	0	70,495	70,495
Total Expenditures/ Appropriations	**56,079**	**66,881**	**208,600**	**208,600**
Net Cost	**12,301**	**(4,104)**	**(145,823)**	**(145,823)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Heavenly Acres 2 Lt-Dr Zone 209

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	159	70	70	70
Charges for Current Services	1,514	1,514	1,514	1,514
Other Revenue	0	0	0	0
Total Revenue	**1,673**	**1,584**	**1,584**	**1,584**
Services & Supplies	1,739	2,000	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	**1,739**	**2,000**	**4,657**	**4,657**
Net Cost	**(66)**	**(416)**	**(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 2010-11	District Budget Form Schedule 15 Final

Heavenly Acres 3 Lt-Dr Zone 210

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	396	180	180	180
Charges for Current Services	3,485	3,486	3,486	3,486
Other Revenue	0	0	0	0
Total Revenue	**3,881**	**3,666**	**3,666**	**3,666**
Services & Supplies	3,355	4,652	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	**3,355**	**4,652**	**10,425**	**10,425**
Net Cost	**526**	**(986)**	**(6,759)**	**(6,759)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Hillcrest Est Lt-Dr Zone 318

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	711	260	250	250
Charges for Current Services	9,662	9,575	9,574	9,574
Other Revenue	0	0	0	0
Total Revenue	**10,373**	**9,835**	**9,824**	**9,824**
Services & Supplies	14,734	18,430	24,802	24,802
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	502	502
Total Expenditures/ Appropriations	**14,734**	**18,430**	**25,304**	**25,304**
Net Cost	**(4,361)**	**(8,595)**	**(15,480)**	**(15,480)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Hilmar-Irwin Lt Zone 100

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	3,400	1,300	1,300	1,300
Charges for Current Services	43,291	42,818	42,832	42,832
Other Revenue	1,560	0	0	0
Total Revenue	**48,251**	**44,118**	**44,132**	**44,132**
Services & Supplies	61,428	63,255	79,270	79,270
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	16,395	16,395
Total Expenditures/ Appropriations	**61,428**	**63,255**	**95,665**	**95,665**
Net Cost	**(13,177)**	**(19,137)**	**(51,533)**	**(51,533)**

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 2010-11	District Budget Form Schedule 15 Final

Lakewood Est Lt-Dr Zone 301

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	606	280	250	250
Charges for Current Services	1,707	1,707	1,707	1,707
Other Revenue	0	0	0	0
Total Revenue	**2,313**	**1,987**	**1,957**	**1,957**
Services & Supplies	1,159	3,014	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	**1,159**	**3,014**	**14,048**	**14,048**
Net Cost	**1,154**	**(1,027)**	**(12,091)**	**(12,091)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Le Grand Lt Zone 310

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	912	340	350	350
Charges for Current Services	15,432	15,213	15,218	15,218
Other Revenue	0	0	0	0
Total Revenue	**16,344**	**15,553**	**15,568**	**15,568**
Services & Supplies	22,928	19,450	38,032	38,032
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,572	1,572
Total Expenditures/ Appropriations	**22,928**	**19,450**	**39,604**	**39,604**
Net Cost	**(6,584)**	**(3,897)**	**(24,036)**	**(24,036)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Links Lt-Dr Zone 112

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	221	105	100	100
Charges for Current Services	741	741	741	741
Other Revenue	780	0	0	0
Total Revenue	**1,742**	**846**	**841**	**841**
Services & Supplies	618	1,290	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	**618**	**1,290**	**4,464**	**4,464**
Net Cost	**1,124**	**(444)**	**(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 2010-11	District Budget Form Schedule 15 Final

Los Olivos Lighting Zone 334

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	7	6	5	5
Charges for Current Services	350	548	300	300
Other Revenue	0	0	0	0
Total Revenue	**357**	**554**	**305**	**305**
Services & Supplies	0	242	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	**0**	**242**	**414**	**414**
Net Cost	**357**	**312**	**(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 2010-11	District Budget Form Schedule 15 Final

Marilyn Est Lt-Dr Zone 300

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	237	100	75	75
Charges for Current Services	1,124	1,124	1,124	1,124
Other Revenue	0	0	0	0
Total Revenue	**1,361**	**1,224**	**1,199**	**1,199**
Services & Supplies	774	2,081	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	**774**	**2,081**	**5,477**	**5,477**
Net Cost	**587**	**(857)**	**(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 2010-11	District Budget Form Schedule 15 Final

Mission Trails Lt Zone 303

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	261	100	150	150
Charges for Current Services	3,639	3,638	3,638	3,638
Other Revenue	0	0	0	0
Total Revenue	**3,900**	**3,738**	**3,788**	**3,788**
Services & Supplies	3,867	4,100	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	**3,867**	**4,100**	**8,514**	**8,514**
Net Cost	**33**	**(362)**	**(4,726)**	**(4,726)**

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Moran St Lt-Dr Zone 235

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	917	400	400	400
Charges for Current Services	5,295	5,294	5,295	5,295
Other Revenue	0	0	0	0
Total Revenue	**6,212**	**5,694**	**5,695**	**5,695**
Services & Supplies	4,733	5,496	18,958	18,958
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,226	5,226
Total Expenditures/ Appropriations	**4,733**	**5,496**	**24,184**	**24,184**
Net Cost	**1,479**	**198**	**(18,489)**	**(18,489)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Nutcracker Terrace Lt-Dr Zone 239

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,109	500	500	500
Charges for Current Services	3,227	3,137	3,205	3,205
Other Revenue	0	0	0	0
Total Revenue	**4,336**	**3,637**	**3,705**	**3,705**
Services & Supplies	3,951	3,699	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	**3,951**	**3,699**	**29,766**	**29,766**
Net Cost	**385**	**(62)**	**(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 2010-11	District Budget Form Schedule 15 Final

Oleander Lt Zone 302

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	476	175	175	175
Charges for Current Services	1,960	1,920	1,920	1,920
Other Revenue	0	0	0	0
Total Revenue	**2,436**	**2,095**	**2,095**	**2,095**
Services & Supplies	1,866	3,443	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	**1,866**	**3,443**	**11,451**	**11,451**
Net Cost	**570**	**(1,348)**	**(9,356)**	**(9,356)**

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Parkway St Lt-Dr Lands Park Zone 423

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	6,822	3,000	2,000	2,000
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**6,822**	**3,000**	**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	**6,822**	**3,000**	**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 2010-11	District Budget Form Schedule 15 Final

Petaluma Street Lt Zone 125

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 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	140	140	140	140
Other Revenue	0	0	0	0
Total Revenue	**152**	**145**	**145**	**145**
Services & Supplies	116	186	339	339
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	**116**	**186**	**354**	**354**
Net Cost	**36**	**(41)**	**(209)**	**(209)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Planada Lt Zone 309

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,838	800	800	800
Charges for Current Services	36,962	36,546	36,401	36,401
Other Revenue	0	0	0	0
Total Revenue	**38,800**	**37,346**	**37,201**	**37,201**
Services & Supplies	38,844	37,320	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	24,897	24,897
Total Expenditures/ Appropriations	**38,844**	**37,320**	**78,316**	**78,316**
Net Cost	**(44)**	**26**	**(41,115)**	**(41,115)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Pleasant Valley Lt & Dr Zone 259

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	420	200	200	200
Charges for Current Services	3,071	3,071	3,071	3,071
Other Revenue	0	0	0	0
Total Revenue	**3,491**	**3,271**	**3,271**	**3,271**
Services & Supplies	2,748	3,775	9,872	9,872
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,084	2,084
Total Expenditures/ Appropriations	**2,748**	**3,775**	**11,956**	**11,956**
Net Cost	**743**	**(504)**	**(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 2010-11	District Budget Form Schedule 15 Final

Ramos Road Lt Zone 405

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	37	15	15	15
Charges for Current Services	672	672	672	672
Other Revenue	0	0	0	0
Total Revenue	**709**	**687**	**687**	**687**
Services & Supplies	709	810	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	**709**	**810**	**1,343**	**1,343**
Net Cost	**0**	**(123)**	**(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 2010-11	District Budget Form Schedule 15 Final

Ranch Estates Lt-Dr Zone 237

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	620	280	280	280
Charges for Current Services	2,828	2,922	2,922	2,922
Other Revenue	0	0	0	0
Total Revenue	**3,448**	**3,202**	**3,202**	**3,202**
Services & Supplies	3,392	2,910	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	**3,392**	**2,910**	**17,036**	**17,036**
Net Cost	**56**	**292**	**(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 2010-11	District Budget Form Schedule 15 Final

Rancho Village Lt Zone 312

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	45	18	10	10
Charges for Current Services	932	932	932	932
Other Revenue	0	0	0	0
Total Revenue	**977**	**950**	**942**	**942**
Services & Supplies	1,143	1,244	1,890	1,890
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	156	156
Total Expenditures/ Appropriations	**1,143**	**1,244**	**2,046**	**2,046**
Net Cost	**(166)**	**(294)**	**(1,104)**	**(1,104)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Riverview Lt-Dr Zone 115

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	706	340	330	330
Charges for Current Services	3,596	3,596	3,772	3,772
Other Revenue	0	0	0	0
Total Revenue	**4,302**	**3,936**	**4,102**	**4,102**
Services & Supplies	2,805	6,859	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	**2,805**	**6,859**	**18,340**	**18,340**
Net Cost	**1,497**	**(2,923)**	**(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 2010-11	District Budget Form Schedule 15 Final

Robinson Est Lt-Dr Zone 317

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,126	460	1,100	1,100
Charges for Current Services	7,865	7,865	7,865	7,865
Other Revenue	0	0	0	0
Total Revenue	**8,991**	**8,325**	**8,965**	**8,965**
Services & Supplies	9,826	10,208	28,099	28,099
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,940	5,940
Total Expenditures/ Appropriations	**9,826**	**10,208**	**34,039**	**34,039**
Net Cost	**(835)**	**(1,883)**	**(25,074)**	**(25,074)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Sahota Brother Clinton Zone 264

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	476	230	75	75
Charges for Current Services	4,155	3,791	3,791	3,791
Other Revenue	0	0	0	0
Total Revenue	**4,631**	**4,021**	**3,866**	**3,866**
Services & Supplies	547	3,254	6,075	6,075
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,929	2,929
Total Expenditures/ Appropriations	**547**	**3,254**	**9,004**	**9,004**
Net Cost	**4,084**	**767**	**(5,138)**	**(5,138)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Salles Manor Lt Zone 213

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	80	32	32	32
Charges for Current Services	1,130	1,043	1,130	1,130
Other Revenue	0	0	0	0
Total Revenue	**1,210**	**1,075**	**1,162**	**1,162**
Services & Supplies	1,014	1,220	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	**1,014**	**1,220**	**2,548**	**2,548**
Net Cost	**196**	**(145)**	**(1,386)**	**(1,386)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

San Luis Hills Lt & Dr Zone 413

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	977	450	300	300
Charges for Current Services	8,595	8,313	8,313	8,313
Other Revenue	0	0	0	0
Total Revenue	**9,572**	**8,763**	**8,613**	**8,613**
Services & Supplies	3,719	9,023	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	**3,719**	**9,023**	**26,108**	**26,108**
Net Cost	**5,853**	**(260)**	**(17,495)**	**(17,495)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

San Luis Truck Plaza St Lt 411

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	357	150	150	150
Charges for Current Services	2,009	2,105	2,105	2,105
Other Revenue	0	0	0	0
Total Revenue	**2,366**	**2,255**	**2,255**	**2,255**
Services & Supplies	4,897	3,126	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	**4,897**	**3,126**	**10,496**	**10,496**
Net Cost	**(2,531)**	**(871)**	**(8,241)**	**(8,241)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Santa Fe Business Lt-Dr Zone 246

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	473	220	220	220
Charges for Current Services	2,267	2,180	2,180	2,180
Other Revenue	0	0	0	0
Total Revenue	**2,740**	**2,400**	**2,400**	**2,400**
Services & Supplies	1,902	2,184	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	**1,902**	**2,184**	**14,216**	**14,216**
Net Cost	**838**	**216**	**(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 2010-11	District Budget Form Schedule 15 Final

Santa Nella Lt Zone 400

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2,547	650	900	900
Charges for Current Services	28,861	29,037	29,179	29,179
Other Revenue	0	0	0	0
Total Revenue	**31,408**	**29,687**	**30,079**	**30,079**
Services & Supplies	29,159	33,840	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	**29,159**	**33,840**	**82,094**	**82,094**
Net Cost	**2,249**	**(4,153)**	**(52,015)**	**(52,015)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Santa Nella Plaza Lt-Dr Zone 406

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	122	55	50	50
Charges for Current Services	675	1,300	1,300	1,300
Other Revenue	0	0	0	0
Total Revenue	**797**	**1,355**	**1,350**	**1,350**
Services & Supplies	1,179	1,315	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	**1,179**	**1,315**	**3,866**	**3,866**
Net Cost	**(382)**	**40**	**(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 2010-11	District Budget Form Schedule 15 Final

Snelling Lt Zone 105

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	334	120	290	290
Charges for Current Services	3,275	3,259	3,259	3,259
Other Revenue	0	0	0	0
Total Revenue	**3,609**	**3,379**	**3,549**	**3,549**
Services & Supplies	3,573	3,780	8,199	8,199
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,604	1,604
Total Expenditures/ Appropriations	**3,573**	**3,780**	**9,803**	**9,803**
Net Cost	**36**	**(401)**	**(6,254)**	**(6,254)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

South Dos Palos Lt Zone 401

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	842	280	280	280
Charges for Current Services	7,025	6,910	6,909	6,909
Other Revenue	0	0	0	0
Total Revenue	**7,867**	**7,190**	**7,189**	**7,189**
Services & Supplies	7,737	9,560	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	**7,737**	**9,560**	**23,362**	**23,362**
Net Cost	**130**	**(2,370)**	**(16,173)**	**(16,173)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Stevinson Lt Zone 200

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	466	160	160	160
Charges for Current Services	2,935	2,793	2,794	2,794
Other Revenue	0	0	0	0
Total Revenue	**3,401**	**2,953**	**2,954**	**2,954**
Services & Supplies	3,085	3,833	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	**3,085**	**3,833**	**12,225**	**12,225**
Net Cost	**316**	**(880)**	**(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 2010-11	District Budget Form Schedule 15 Final

Stolle Acres Lt-Dr Zone 316

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	74	32	80	80
Charges for Current Services	701	623	623	623
Other Revenue	0	0	0	0
Total Revenue	**775**	**655**	**703**	**703**
Services & Supplies	893	906	1,984	1,984
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	**893**	**906**	**2,322**	**2,322**
Net Cost	**(118)**	**(251)**	**(1,619)**	**(1,619)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Stonemill Est Lt-Dr Zone 325

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	947	450	450	450
Charges for Current Services	5,803	5,636	5,636	5,636
Other Revenue	0	0	0	0
Total Revenue	**6,750**	**6,086**	**6,086**	**6,086**
Services & Supplies	3,176	7,124	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	**3,176**	**7,124**	**26,745**	**26,745**
Net Cost	**3,574**	**(1,038)**	**(20,659)**	**(20,659)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Taylor Estates Lt-Dr Zone 249

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	730	340	300	300
Charges for Current Services	6,625	6,625	6,625	6,625
Other Revenue	0	0	0	0
Total Revenue	**7,355**	**6,965**	**6,925**	**6,925**
Services & Supplies	5,540	7,726	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	**5,540**	**7,726**	**21,051**	**21,051**
Net Cost	**1,815**	**(761)**	**(14,126)**	**(14,126)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Terry Lt Zone 247

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	10	4	4	4
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**10**	**4**	**4**	**4**
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**0**	**0**	**0**	**0**
Net Cost	**10**	**4**	**4**	**4**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Texeira St Lt Zone 251

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	39	16	15	15
Charges for Current Services	390	390	390	390
Other Revenue	0	0	0	0
Total Revenue	**429**	**406**	**405**	**405**
Services & Supplies	485	935	782	782
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	**485**	**935**	**957**	**957**
Net Cost	**(56)**	**(529)**	**(552)**	**(552)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Trovare St Lt & Dr Zone 330

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	120	60	15	15
Charges for Current Services	2,095	2,095	2,095	2,095
Other Revenue	0	0	0	0
Total Revenue	**2,215**	**2,155**	**2,110**	**2,110**
Services & Supplies	1,143	2,111	2,742	2,742
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,205	1,205
Total Expenditures/ Appropriations	**1,143**	**2,111**	**3,947**	**3,947**
Net Cost	**1,072**	**44**	**(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 2010-11	District Budget Form Schedule 15 Final

Tumbleweed Est Lt-Dr Zone 236

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	424	200	200	200
Charges for Current Services	1,634	1,634	1,634	1,634
Other Revenue	0	0	0	0
Total Revenue	**2,058**	**1,834**	**1,834**	**1,834**
Services & Supplies	2,153	2,344	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	**2,153**	**2,344**	**11,380**	**11,380**
Net Cost	**(95)**	**(510)**	**(9,546)**	**(9,546)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Villa Cordoba Maint Zone 123

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	267	120	30	30
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**267**	**120**	**30**	**30**
Services & Supplies	90	190	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	**90**	**190**	**90**	**90**
Net Cost	**177**	**(70)**	**(60)**	**(60)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Village Greens Lt-Dr Zone 250

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,980	800	600	600
Charges for Current Services	12,885	12,720	12,721	12,721
Other Revenue	0	0	0	0
Total Revenue	**14,865**	**13,520**	**13,321**	**13,321**
Services & Supplies	7,630	13,594	29,438	29,438
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	**7,630**	**13,594**	**47,986**	**47,986**
Net Cost	**7,235**	**(74)**	**(34,665)**	**(34,665)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

West Hills Estates Lt-Dr Zone 313

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	366	150	100	100
Charges for Current Services	2,236	2,236	2,360	2,360
Other Revenue	0	0	0	0
Total Revenue	**2,602**	**2,386**	**2,460**	**2,460**
Services & Supplies	3,365	3,190	10,119	10,119
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,147	1,147
Total Expenditures/ Appropriations	**3,365**	**3,190**	**11,266**	**11,266**
Net Cost	**(763)**	**(804)**	**(8,806)**	**(8,806)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Westwood Lt Zone 211

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	99	42	81	81
Charges for Current Services	1,056	891	1,056	1,056
Other Revenue	0	0	0	0
Total Revenue	**1,155**	**933**	**1,137**	**1,137**
Services & Supplies	1,025	1,175	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	**1,025**	**1,175**	**2,865**	**2,865**
Net Cost	**130**	**(242)**	**(1,728)**	**(1,728)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

White Gate Farms #3 Lt Zone 306

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	567	250	250	250
Charges for Current Services	2,497	2,497	2,497	2,497
Other Revenue	0	0	0	0
Total Revenue	**3,064**	**2,747**	**2,747**	**2,747**
Services & Supplies	2,522	4,255	11,317	11,317
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,155	3,155
Total Expenditures/ Appropriations	**2,522**	**4,255**	**14,472**	**14,472**
Net Cost	**542**	**(1,508)**	**(11,725)**	**(11,725)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Wickum Est Lt-Dr Zone 233

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,584	650	450	450
Charges for Current Services	10,507	10,434	10,434	10,434
Other Revenue	0	0	0	0
Total Revenue	**12,091**	**11,084**	**10,884**	**10,884**
Services & Supplies	8,038	14,161	24,954	24,954
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	12,177	12,177
Total Expenditures/ Appropriations	**8,038**	**14,161**	**37,131**	**37,131**
Net Cost	**4,053**	**(3,077)**	**(26,247)**	**(26,247)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Wickum Lt Zone 216

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	26	10	10	10
Charges for Current Services	873	873	873	873
Other Revenue	0	0	0	0
Total Revenue	**899**	**883**	**883**	**883**
Services & Supplies	1,047	1,158	1,282	1,282
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	150	150
Total Expenditures/ Appropriations	**1,047**	**1,158**	**1,432**	**1,432**
Net Cost	**(148)**	**(275)**	**(549)**	**(549)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Willow Crest Est Lt & Dr Zone 263

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2,274	1,000	400	400
Charges for Current Services	16,340	17,190	17,190	17,190
Other Revenue	0	0	0	0
Total Revenue	**18,614**	**18,190**	**17,590**	**17,590**
Services & Supplies	14,620	16,521	37,621	37,621
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	**14,620**	**16,521**	**54,932**	**54,932**
Net Cost	**3,994**	**1,669**	**(37,342)**	**(37,342)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Winton Lt Zone 202

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	3,641	1,400	1,400	1,400
Charges for Current Services	81,715	73,939	79,494	79,494
Other Revenue	0	0	0	0
Total Revenue	**85,356**	**75,339**	**80,894**	**80,894**
Services & Supplies	105,794	99,600	122,559	122,559
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	25,000	25,000
Total Expenditures/ Appropriations	**105,794**	**99,600**	**147,559**	**147,559**
Net Cost	**(20,438)**	**(24,261)**	**(66,665)**	**(66,665)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Yosemite Meadows Lt-Dr Zone 311

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	380	100	120	120
Charges for Current Services	2,491	2,491	2,491	2,491
Other Revenue	0	0	0	0
Total Revenue	**2,871**	**2,591**	**2,611**	**2,611**
Services & Supplies	8,482	4,000	9,225	9,225
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	1,537	1,537
Total Expenditures/ Appropriations	**8,482**	**4,000**	**10,762**	**10,762**
Net Cost	**(5,611)**	**(1,409)**	**(8,151)**	**(8,151)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Buhach Park Est Lt-Dr Zone 226

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	733	300	300	300
Charges for Current Services	1,810	1,720	1,720	1,720
Other Revenue	0	0	0	0
Total Revenue	**2,543**	**2,020**	**2,020**	**2,020**
Services & Supplies	1,226	5,385	12,345	12,345
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,000	3,000
Total Expenditures/ Appropriations	**1,226**	**5,385**	**15,345**	**15,345**
Net Cost	**1,317**	**(3,365)**	**(13,325)**	**(13,325)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Camden Pl Landscape Zone 117

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	130	50	50	50
Charges for Current Services	1,654	1,646	1,647	1,647
Other Revenue	0	0	0	0
Total Revenue	**1,784**	**1,696**	**1,697**	**1,697**
Services & Supplies	2,009	2,290	4,737	4,737
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	334	334
Total Expenditures/ Appropriations	**2,009**	**2,290**	**5,071**	**5,071**
Net Cost	**(225)**	**(594)**	**(3,374)**	**(3,374)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Campus Park Landscape #267

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	198	40	40	40
Charges for Current Services	9,179	12,387	19,840	19,840
Other Revenue	0	0	0	0
Total Revenue	**9,377**	**12,427**	**19,880**	**19,880**
Services & Supplies	13,515	15,990	19,793	19,793
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,000	1,000
Total Expenditures/ Appropriations	**13,515**	**15,990**	**20,793**	**20,793**
Net Cost	**(4,138)**	**(3,563)**	**(913)**	**(913)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Country Club Estates Zone 106

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	222	100	100	100
Charges for Current Services	1,799	1,799	1,799	1,799
Other Revenue	0	0	0	0
Total Revenue	**2,021**	**1,899**	**1,899**	**1,899**
Services & Supplies	3,221	3,138	6,834	6,834
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	519	519
Total Expenditures/ Appropriations	**3,221**	**3,138**	**7,353**	**7,353**
Net Cost	**(1,200)**	**(1,239)**	**(5,454)**	**(5,454)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Gurr Road Water Zone 245

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	301	171	140	140
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**301**	**171**	**140**	**140**
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	**301**	**171**	**140**	**140**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Hilmar Stevinson Park Zone 120

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	416	200	200	200
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**416**	**200**	**200**	**200**
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**0**	**0**	**0**	**0**
Net Cost	**416**	**200**	**200**	**200**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Monte Vista Landscaping Zone 333

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	477	225	225	225
Charges for Current Services	5,425	5,575	5,450	5,450
Other Revenue	0	0	0	0
Total Revenue	**5,902**	**5,800**	**5,675**	**5,675**
Services & Supplies	2,836	5,852	7,650	7,650
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	6,588	6,588
Total Expenditures/ Appropriations	**2,836**	**5,852**	**14,238**	**14,238**
Net Cost	**3,066**	**(52)**	**(8,563)**	**(8,563)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Quail Hollow Landscape Zone 269

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	625	250	230	230
Charges for Current Services	8,400	8,575	8,576	8,576
Other Revenue	0	0	0	0
Total Revenue	**9,025**	**8,825**	**8,806**	**8,806**
Services & Supplies	10,193	10,724	13,462	13,462
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	11,441	11,441
Total Expenditures/ Appropriations	**10,193**	**10,724**	**24,903**	**24,903**
Net Cost	**(1,168)**	**(1,899)**	**(16,097)**	**(16,097)**

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 Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Riverbank Est Maint Zone 110

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	81	40	40	40
Charges for Current Services	225	225	225	225
Other Revenue	0	0	0	0
Total Revenue	**306**	**265**	**265**	**265**
Services & Supplies	109	418	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	**109**	**418**	**2,392**	**2,392**
Net Cost	**197**	**(153)**	**(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 2010-11	District Budget Form Schedule 15 Final

Santa Nella Road Zone 404

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	6,928	2,500	1,000	1,000
Charges for Current Services	15,413	15,575	15,101	15,101
Other Revenue	0	0	0	0
Total Revenue	**22,341**	**18,075**	**16,101**	**16,101**
Services & Supplies	43,285	170,530	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	**43,285**	**170,530**	**29,215**	**29,215**
Net Cost	**(20,944)**	**(152,455)**	**(13,114)**	**(13,114)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Santa Nella Village Lndscp Zone 408

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	909	330	330	330
Charges for Current Services	21,255	20,410	20,410	20,410
Other Revenue	0	0	0	0
Total Revenue	**22,164**	**20,740**	**20,740**	**20,740**
Services & Supplies	20,740	22,164	28,490	28,490
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	**20,740**	**22,164**	**30,990**	**30,990**
Net Cost	**1,424**	**(1,424)**	**(10,250)**	**(10,250)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Santa Nella Village Rd Zone 410

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,975	900	500	500
Charges for Current Services	7,453	6,309	6,308	6,308
Other Revenue	0	0	0	0
Total Revenue	**9,428**	**7,209**	**6,808**	**6,808**
Services & Supplies	3,388	4,830	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	**3,388**	**4,830**	**38,125**	**38,125**
Net Cost	**6,040**	**2,379**	**(31,317)**	**(31,317)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Santa Nella Village Lndscp #414

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2,131	800	800	800
Charges for Current Services	0	0	34,200	34,200
Other Revenue	0	0	0	0
Total Revenue	**2,131**	**800**	**35,000**	**35,000**
Services & Supplies	110	37,204	49,656	49,656
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	7,223	7,223
Total Expenditures/ Appropriations	**110**	**37,204**	**56,879**	**56,879**
Net Cost	**2,021**	**(36,404)**	**(21,879)**	**(21,879)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Silva Meadows Lndscp & SWG 268

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	736	300	300	300
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**736**	**300**	**300**	**300**
Services & Supplies	199	300	16,200	16,200
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,600	1,600
Total Expenditures/ Appropriations	**199**	**300**	**17,800**	**17,800**
Net Cost	**537**	**0**	**(17,500)**	**(17,500)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Sorrento Lt & Dr Zone 337

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	135	50	50	50
Charges for Current Services	0	1,029	1,195	1,195
Other Revenue	0	0	0	0
Total Revenue	**135**	**1,079**	**1,245**	**1,245**
Services & Supplies	1,288	1,260	3,000	3,000
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	**1,288**	**1,260**	**3,000**	**3,000**
Net Cost	**(1,153)**	**(181)**	**(1,755)**	**(1,755)**

SPECIAL DISTRICTS

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Special Districts and Other Agencies Summary
Fiscal Year 2010-2011

District Budget Form
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District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2010	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses
1	2	3	4	5	6	7	8
Cemetery Districts							
Dos Palos	(2,074)	38,278	181,821	218,025	218,025		218,025
Hilmar	34,222	2,316	80,230	116,768	116,768		116,768
Los Banos	8,670		287,338	296,008	271,985	24,023	296,008
Merced	(26,562)	26,962	662,000	662,400	662,400		662,400
Merquin	1,153		53,400	54,553	53,400	1,153	54,553
Plainsburg	4,856		112,075	116,931	115,370	1,561	116,931
Snelling	425		15,950	16,375	14,700	1,675	16,375
Winton	229,898		379,590	609,488	609,488		609,488
Total	**250,588**	**67,556**	**1,772,404**	**2,090,548**	**2,062,136**	**28,412**	**2,090,548**
Protection of Personal Property							
Gustine Drainage	55,214		146,675	201,889	196,400	5,489	201,889
Lower San Joaquin Levee	79,888		1,072,848	1,152,736	943,303	209,433	1,152,736
Total	**135,102**		**1,219,523**	**1,354,625**	**1,139,703**	**214,922**	**1,354,625**
Health and Sanitation							
Le Grand Cummunity Service	45,623		574,974	620,597	573,088	47,509	620,597
Merquin County Water	223,058		609,985	833,043	722,788	110,255	833,043
Mosquito Abatement	(83,864)	214,258	2,348,600	2,478,994	2,478,994		2,478,994
Snelling Community Service	(3,725)	13,725	100,400	110,400	110,400		110,400
South Dos Palos County Water	5,614		56,127	61,741	54,393	7,348	61,741
Total	**186,706**	**227,983**	**3,690,086**	**4,104,775**	**3,939,663**	**165,112**	**4,104,775**
Miscellaneous							
Merced Co. Assoc. of Governments	235,340		3,402,320	3,637,660	3,402,320	235,340	3,637,660
East Merced Resource Conservation	8,345		90,695	99,040	47,865	51,175	99,040
Total	**243,685**		**3,493,015**	**3,736,700**	**3,450,185**	**286,515**	**3,736,700**
Total Special Districts & Other Agencies	**816,081**	**295,539**	**10,175,028**	**11,286,648**	**10,591,687**	**694,961**	**11,286,648**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED

State of California
Fund Balance - Special Districts and Other Agencies
Fiscal Year 2010-2011

District Budget Form
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District Name	Fund Balance (Per Auditor) June 30, 2010 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2010 Actual
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
Cemetery Districts					
Dos Palos	155,225		157,299		(2,074)
Hilmar	320,371		286,149		34,222
Los Banos	22,882		14,212		8,670
Merced	195,635		222,197		(26,562)
Merquin	35,974		34,821		1,153
Plainsburg	20,689		15,833		4,856
Snelling	22,944		22,519		425
Winton	229,998		100		229,898
Total	**1,003,718**		**753,130**		**250,588**
Protection of Personal Property					
Gustine Drainage	741,520		686,306		55,214
Lower San Joaquin Levee	1,612,208		1,532,320		79,888
Total	**2,353,728**		**2,218,626**		**135,102**
Health and Sanitation					
Le Grand Cummunity Service	317,372		271,749		45,623
Merquin County Water	909,420		686,362		223,058
Mosquito Abatement	1,171,646		1,255,510		(83,864)
Snelling Community Service	285,208		288,933		(3,725)
South Dos Palos County Water	340,984		335,370		5,614
Total	**3,024,630**		**2,837,924**		**186,706**
Miscellaneous					
Merced Co. Assoc. of Governments	1,125,975		890,635		235,340
East Merced Resource Conservation	8,370		25		8,345
Total	**1,134,345**		**890,660**		**243,685**
Total Special Districts & Other Agencies	**7,516,421**		**6,700,340**		**816,081**

State Controller Schedules
County Budget Act
January 2010

COUNTY OF MERCED
State of California
Special Districts and Other Agencies
Reserves/ Designations
Fiscal Year 2010-2011

District Budget Form
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District Name	Reserves/ Designations June 30, 2010	Decreases or Cancellations		Increases or New		Total/ Reserves Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Cemetery Districts						
Dos Palos	157,299	38,278	38,278			119,021
Hilmar	286,149	2,316	2,316			283,833
Los Banos	14,212			24,023	24,023	38,235
Merced	222,197	26,962	26,962			195,235
Merquin	34,821			1,153	1,153	35,974
Plainsburg	15,833			1,561	1,561	17,394
Snelling	22,519			1,675	1,675	24,194
Winton	100					100
Total	**753,130**	**67,556**	**67,556**	**28,412**	**28,412**	**713,986**
Protection of Personal Property						
Gustine Drainage	686,306			5,489	5,489	691,795
Lower San Joaquin Levee	1,532,320			209,433	209,433	1,741,753
Total	**2,218,626**			**214,922**	**214,922**	**2,433,548**
Health and Sanitation						
Le Grand Cummunity Service	271,749			47,509	47,509	319,258
Merquin County Water	686,362			110,255	110,255	796,617
Mosquito Abatement	1,255,510	214,258	214,258			1,041,252
Snelling Community Service	288,933	13,725	13,725			275,208
South Dos Palos County Water	335,370			7,348	7,348	342,718
Total	**2,837,924**	**227,983**	**227,983**	**165,112**	**165,112**	**2,775,053**
Miscellaneous						
Merced Co. Assoc. of Governments	890,635			235,340	235,340	1,125,975
East Merced Resource Conservation	25			51,175	51,175	51,200
Total	**890,660**			**286,515**	**286,515**	**1,177,175**
Total Special Districts & Other Agencies	**6,700,340**	**295,539**	**295,539**	**694,961**	**694,961**	**7,099,762**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Dos Palos Cemetery

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	108,273	67,977	64,584	64,584
Revenue From Use of Money and Property	13,419	10,900	9,083	9,083
Aid From Other Governmental Activities	1,277	1,038	986	986
Charges for Current Services	94,211	97,425	107,168	107,168
Other Revenue	-	-	-	-
Total Revenue	**217,180**	**177,340**	**181,821**	**181,821**
Salaries & Employee Benefits	170,573	167,758	171,700	171,700
Services & Supplies	41,209	28,969	46,325	46,325
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	4,987	0	0	0
Total Capital Assets	4,987	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**216,769**	**196,727**	**218,025**	**218,025**
Net Cost	**411**	**(19,387)**	**(36,204)**	**(36,204)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Hilmar Cemetery

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	55,561	51,590	47,330	47,330
Revenue From Use of Money and Property	7,738	4,123	3,900	3,900
Aid From Other Governmental Activities	664	834	600	600
Charges for Current Services	37,146	23,066	28,000	28,000
Other Revenue	335	203	400	400
Total Revenue	**101,444**	**79,816**	**80,230**	**80,230**
Salaries & Employee Benefits	34,753	34,735	38,843	38,843
Services & Supplies	19,039	42,080	52,925	52,925
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	3,572	0	0	0
Equipment	0	0	0	0
Total Capital Assets	3,572	0	0	0
Appropriation For Contingencies	0	0	25,000	25,000
Total Expenditures/ Appropriations	**57,364**	**76,815**	**116,768**	**116,768**
Net Cost	**44,080**	**3,001**	**(36,538)**	**(36,538)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Los Banos Cemetery

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	94,791	59,872	55,182	55,182
Revenue From Use of Money and Property	8,235	4,118	4,210	4,210
Aid From Other Governmental Activities	1,344	1,126	1,126	1,126
Charges for Current Services	205,620	208,270	226,820	226,820
Other Revenue	54,500	81,089	-	-
Total Revenue	**364,490**	**354,475**	**287,338**	**287,338**
Salaries & Employee Benefits	182,850	184,228	174,625	174,625
Services & Supplies	116,184	83,785	87,360	87,360
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	84,000	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	81,089	0	0
Equipment	7,380	0	0	0
Total Capital Assets	7,380	81,089	0	0
Appropriation For Contingencies	0	0	10,000	10,000
Total Expenditures/ Appropriations	**306,414**	**433,102**	**271,985**	**271,985**
Net Cost	**58,076**	**(78,627)**	**15,353**	**15,353**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Merced Cemetery

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	353,975	271,314	280,000	280,000
Revenue From Use of Money and Property	51,002	25,536	25,000	25,000
Aid From Other Governmental Activities	4,244	4,210	3,000	3,000
Charges for Current Services	304,803	291,268	300,000	300,000
Other Revenue	154,069	525,098	54,000	54,000
Total Revenue	**868,093**	**1,117,426**	**662,000**	**662,000**
Salaries & Employee Benefits	591,084	533,880	502,900	502,900
Services & Supplies	208,512	176,503	159,500	159,500
Other Charges	(74)	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	100,435	528,607	0	0
Equipment	57,808	0	0	0
Total Capital Assets	158,243	528,607	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**957,765**	**1,238,990**	**662,400**	**662,400**
Net Cost	**(89,672)**	**(121,564)**	**(400)**	**(400)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Merquin Cemetery

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	26,336	24,753	25,200	25,200
Revenue From Use of Money and Property	2,026	1,057	2,500	2,500
Aid From Other Governmental Activities	589	644	700	700
Charges for Current Services	6,648	8,313	24,500	24,500
Other Revenue	-	-	500	500
Total Revenue	**35,599**	**34,767**	**53,400**	**53,400**
Salaries & Employee Benefits	15,565	17,550	26,300	26,300
Services & Supplies	22,646	13,796	23,600	23,600
Other Charges	837	846	2,500	2,500
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	1,000	1,000	1,000
Total Expenditures/ Appropriations	**39,048**	**33,192**	**53,400**	**53,400**
Net Cost	**(3,449)**	**1,575**	**0**	**0**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Plainsburg Cemetery

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	37,203	33,410	38,925	38,925
Revenue From Use of Money and Property	448	194	1,500	1,500
Aid From Other Governmental Activities	439	511	600	600
Charges for Current Services	52,856	58,583	71,000	71,000
Other Revenue	50	-	50	50
Total Revenue	**90,996**	**92,698**	**112,075**	**112,075**
Salaries & Employee Benefits	73,288	74,666	78,070	78,070
Services & Supplies	24,725	18,745	28,300	28,300
Other Charges	1,305	570	1,500	1,500
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	2,500	2,500
Total Capital Assets	0	0	2,500	2,500
Appropriation For Contingencies	0	0	5,000	5,000
Total Expenditures/ Appropriations	**99,318**	**93,981**	**115,370**	**115,370**
Net Cost	**(8,322)**	**(1,283)**	**(3,295)**	**(3,295)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Snelling Cemetery

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	13,423	12,267	12,850	12,850
Revenue From Use of Money and Property	1,042	548	1,000	1,000
Aid From Other Governmental Activities	160	189	100	100
Charges for Current Services	-	-	-	-
Other Revenue	3,000	800	2,000	2,000
Total Revenue	**17,625**	**13,804**	**15,950**	**15,950**
Salaries & Employee Benefits	1,101	1,749	2,050	2,050
Services & Supplies	13,590	9,557	12,650	12,650
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**14,691**	**11,306**	**14,700**	**14,700**
Net Cost	**2,934**	**2,498**	**1,250**	**1,250**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

Winton Cemetery

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	259,239	201,609	190,700	190,700
Revenue From Use of Money and Property	8,378	3,214	4,000	4,000
Aid From Other Governmental Activities	3,088	3,153	2,600	2,600
Charges for Current Services	222,616	188,342	181,190	181,190
Other Revenue	1,184	1,184	1,100	1,100
Total Revenue	**494,505**	**397,502**	**379,590**	**379,590**
Salaries & Employee Benefits	317,983	290,852	319,500	319,500
Services & Supplies	132,314	113,524	146,400	146,400
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	19,026	115,583	73,588	73,588
Equipment	987	2,326	60,000	60,000
Total Capital Assets	20,013	117,909	133,588	133,588
Appropriation For Contingencies	0	0	10,000	10,000
Total Expenditures/ Appropriations	**470,310**	**522,285**	**609,488**	**609,488**
Net Cost	**24,195**	**(124,783)**	**(229,898)**	**(229,898)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Gustine Drainage

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	66	75	75	75
Revenue From Use of Money and Property	14,813	8,665	9,100	9,100
Aid From Other Governmental Activities	-	-	-	-
Charges for Current Services	143,222	130,680	137,500	137,500
Other Revenue	-	-	-	-
Total Revenue	**158,101**	**139,420**	**146,675**	**146,675**
Salaries & Employee Benefits	31,620	31,649	25,900	25,900
Services & Supplies	99,117	100,824	150,500	150,500
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	20,000	20,000
Total Expenditures/ Appropriations	**130,737**	**132,473**	**196,400**	**196,400**
Net Cost	**27,364**	**6,947**	**(49,725)**	**(49,725)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Lower San Joaquin Levee

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	52	-	-	-
Revenue From Use of Money and Property	6,908	6,611	5,500	5,500
Aid From Other Governmental Activities	-	-	-	-
Charges for Current Services	1,155,738	873,536	1,067,348	1,067,348
Other Revenue	60,000	(60,000)	-	-
Total Revenue	**1,222,698**	**820,147**	**1,072,848**	**1,072,848**
Salaries & Employee Benefits	549,842	560,208	565,007	565,007
Services & Supplies	268,956	279,775	285,296	285,296
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	67	22,769	93,000	93,000
Total Capital Assets	67	22,769	93,000	93,000
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**818,865**	**862,752**	**943,303**	**943,303**
Net Cost	**403,833**	**(42,605)**	**129,545**	**129,545**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Le Grand Community Service

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	15,172	12,772	10,944	10,944
Revenue From Use of Money and Property	9,434	5,404	3,500	3,500
Aid From Other Governmental Activities	178	194	150	150
Charges for Current Services	-	-	-	-
Other Revenue	473,366	550,426	560,380	560,380
Total Revenue	**498,150**	**568,796**	**574,974**	**574,974**
Salaries & Employee Benefits	203,341	206,622	212,010	212,010
Services & Supplies	235,067	221,812	263,156	263,156
Other Charges	60,709	59,754	58,857	58,857
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	21,000	23,000	28,000	28,000
Buildings and Improvements	0	0	0	0
Equipment	23,948	11,987	11,065	11,065
Total Capital Assets	44,948	34,987	39,065	39,065
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**544,065**	**523,175**	**573,088**	**573,088**
Net Cost	**(45,915)**	**45,621**	**1,886**	**1,886**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Merquin County Water

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	88,884	81,251	74,100	74,100
Revenue From Use of Money and Property	12,726	7,283	6,000	6,000
Aid From Other Governmental Activities	1,059	1,260	500	500
Charges for Current Services	127,283	68,471	100,000	100,000
Other Revenue	457,120	478,158	429,385	429,385
Total Revenue	**687,072**	**636,423**	**609,985**	**609,985**
Salaries & Employee Benefits	163,620	168,176	170,911	170,911
Services & Supplies	289,567	312,250	547,877	547,877
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	12,232	0	0	0
Total Capital Assets	12,232	0	0	0
Appropriation For Contingencies	92,547	0	4,000	4,000
Total Expenditures/ Appropriations	**557,966**	**480,426**	**722,788**	**722,788**
Net Cost	**129,106**	**155,997**	**(112,803)**	**(112,803)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Mosquito Abatement

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	2,063,010	1,587,623	1,688,500	1,688,500
Revenue From Use of Money and Property	26,464	12,369	12,000	12,000
Aid From Other Governmental Activities	78,584	238,657	78,000	78,000
Charges for Current Services	634,749	613,809	565,000	565,000
Other Revenue	3,394	9	5,100	5,100
Total Revenue	**2,806,201**	**2,452,467**	**2,348,600**	**2,348,600**
Salaries & Employee Benefits	1,054,335	1,174,225	1,253,294	1,253,294
Services & Supplies	1,675,423	1,205,048	1,026,900	1,026,900
Other Charges	163,096	164,300	85,950	85,950
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	5,638	11,722	15,000	15,000
Equipment	78,876	42,066	47,850	47,850
Total Capital Assets	84,514	53,788	62,850	62,850
Appropriation For Contingencies	20,221	0	50,000	50,000
Total Expenditures/ Appropriations	**2,997,589**	**2,597,361**	**2,478,994**	**2,478,994**
Net Cost	**(191,388)**	**(144,894)**	**(130,394)**	**(130,394)**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Snelling Community Service

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	25,494	21,208	23,765	23,765
Revenue From Use of Money and Property	3,555	1,886	2,810	2,810
Aid From Other Governmental Activities	303	327	300	300
Charges for Current Services	66,530	66,710	73,425	73,425
Other Revenue	-	-	100	100
Total Revenue	**95,882**	**90,131**	**100,400**	**100,400**
Salaries & Employee Benefits	35,436	34,507	36,450	36,450
Services & Supplies	36,615	71,003	63,950	63,950
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	10,000	10,000
Total Expenditures/ Appropriations	**72,051**	**105,510**	**110,400**	**110,400**
Net Cost	**23,831**	**(15,379)**	**(10,000)**	**(10,000)**

State Controller Schedules County Budget Act January 2010	COUNTY OF MERCED State of California Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	District Budget Form Schedule 15 Final

South Dos Palos County Water

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	10,931	7,529	9,627	9,627
Revenue From Use of Money and Property	3,755	2,023	1,500	1,500
Aid From Other Governmental Activities	129	114	100	100
Charges for Current Services	(873)	(873)	900	900
Other Revenue	47,733	43,452	44,000	44,000
Total Revenue	**61,675**	**52,245**	**56,127**	**56,127**
Salaries & Employee Benefits	18,766	10,408	11,693	11,693
Services & Supplies	40,106	37,251	42,700	42,700
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**58,872**	**47,659**	**54,393**	**54,393**
Net Cost	**2,803**	**4,586**	**1,734**	**1,734**

State Controller Schedules County 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 2010-11	District Budget Form Schedule 15 Final

Merced Co. Assoc. of Governments

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Merced Co Assn of Governments	4,812,980	4,477,639	3,402,320	3,402,320
Total Revenue	**4,812,980**	**4,477,639**	**3,402,320**	**3,402,320**
Salaries & Employee Benefits	1,793,251	1,996,651	2,017,700	2,017,700
Services & Supplies	3,011,487	1,798,100	1,345,620	1,345,620
Other Charges	(1,652)	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	(111)	19,548	33,000	33,000
Total Capital Assets	(111)	19,548	33,000	33,000
Appropriation For Contingencies	0	0	6,000	6,000
Total Expenditures/ Appropriations	**4,802,975**	**3,814,299**	**3,402,320**	**3,402,320**
Net Cost	**10,005**	**663,340**	**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 2010-11	District Budget Form Schedule 15 Final

East Merced Resource Conservation

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	7,082	6,527	5,530	5,530
Revenue From Use of Money and Property	1,560	176	125	125
Aid From Other Governmental Activities	455,473	33,307	84,790	84,790
Charges for Current Services	-	-	-	-
Other Revenue	-	100	250	250
Total Revenue	**464,115**	**40,110**	**90,695**	**90,695**
Salaries & Employee Benefits	-	-	-	-
Services & Supplies	449,684	52,297	47,865	47,865
Other Charges	647	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**450,331**	**52,297**	**47,865**	**47,865**
Net Cost	**13,784**	**(12,187)**	**42,830**	**42,830**

STAFFING OVERVIEW

POSITION SUMMARY REPORT
BY FUNCTION AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

		Approved 2006/07	Approved 2007/08	Approved 2008/09	Approved 2009/10	Approved 2010/11
General Function						
10000	Board of Supervisors	9.45	11.45	13.45	14.45	14.45
10100	County Executive Office	14.00	14.00	14.00	12.00	11.00
11000	Auditor-Controller	23.48	25.48	26.48	22.48	23.48
11100	Revenue & Reimbursement	21.50	21.00	21.00	20.00	20.00
11200	Assessor	39.26	39.10	39.10	34.60	31.60
11300	Tax Collector	6.60	7.60	7.60	7.60	6.60
11400	Treasurer	6.00	6.00	6.00	5.00	5.00
11500	Adminstrative Services/Support Services	24.50	25.00	25.00	25.00	24.00
12500	County Counsel	12.20	13.00	13.00	13.00	13.00
13000	Human Resources	14.50	13.50	13.50	11.50	12.50
13100	Employee Development	2.00	2.00	1.00	0.00	0.00
14000	Registrar of Voters	5.50	5.30	6.30	5.30	5.30
14200	Elections	3.13	3.13	3.13	3.13	4.13
16000	DPW-Building Services Division	14.00	14.00	14.00	14.00	14.00
17100	District Projects	1.00	2.00	0.00	0.00	0.00
18100	Merced County Spring Fair	8.63	9.42	9.42	7.42	7.42
18200	Business Economic Development	9.00	9.00	10.00	9.00	9.00
19000	Risk Management	7.40	7.40	7.40	6.40	6.40
19200	Retirement	7.75	7.75	7.75	7.75	0.00
19900	DPW-Administration	17.00	18.61	18.61	15.61	11.61
	Total	***246.90***	***254.74***	***256.74***	***234.24***	***219.49***
Public Protection Function						
20100	Child Support Services Agency	119.00	116.00	115.00	100.00	99.00
20400	District Attorney	82.50	86.00	87.00	83.00	82.00
20600	Public Defender	22.50	26.50	26.50	23.50	22.50
21200	Indigent Defense	1.00	1.00	1.00	1.00	1.00
22000	Sheriff Court Security	19.50	25.40	25.00	25.00	0.00
22100	Sheriff	158.00	167.00	167.00	162.00	180.00
23000	Sheriff-Corrections	125.00	130.00	129.00	128.00	127.00
23100	Sheriff-Inmate Welfare	8.50	8.50	8.50	8.50	8.50
23300	Juvenile Hall	80.55	80.43	80.43	77.43	78.43
23400	Probation	84.26	88.01	89.01	83.01	82.01
25000	Fire	24.27	24.77	24.52	7.20	7.20
25100	Emergency Services	1.00	1.00	1.00	1.00	1.00
27000	Agricultural Commissioner	36.80	36.29	37.66	34.66	33.66
27100	Special Pest Control	0.75	0.75	0.75	0.00	0.00
27200	Sealer of Weights and Measures	7.00	6.00	6.00	5.00	5.00
27300	DPW-Building Division	15.00	15.00	13.00	11.00	8.00
27400	DPW - Professional Services Division	22.75	23.15	23.15	21.15	13.15
28000	Recorder	15.00	15.00	15.00	12.00	11.00
28100	Coroner	7.00	8.00	8.00	8.00	8.00
28500	Development Services	26.00	27.50	26.50	24.50	22.50
28700	Agricultural Commissioner - Animal Control	18.25	20.88	20.88	20.88	20.88
29400	County Clerk	2.50	2.50	2.50	1.50	1.50
	Total	***877.13***	***909.68***	***907.40***	***838.33***	***812.33***
Public Ways and Facilities Function						
30000	DPW-Road Division	56.85	61.01	61.01	59.01	57.01
	Total	***56.85***	***61.01***	***61.01***	***59.01***	***57.01***
Health & Sanitation Function						
40000	Health	151.88	152.38	152.38	110.38	112.38
40600	First 5 Merced County	12.50	11.50	11.00	7.50	7.50
41500	Mental Health	255.10	187.20	210.00	164.00	176.00
49500	Medical Assistance Program	22.00	22.00	18.00	11.00	10.00
	Total	***441.48***	***373.08***	***391.38***	***292.88***	***305.88***
Public Assistance Function						
50000	Human Services Agency	613.65	622.50	622.37	515.37	565.37
50500	IHSS Public Authority	4.00	4.00	4.00	2.00	2.00
55000	Department of Workforce Investment	76.25	74.00	73.00	54.00	37.85
59000	Area Agency on Aging	7.49	13.13	13.21	7.50	9.00
	Total	***701.39***	***713.63***	***712.58***	***578.87***	***614.22***
Education Function						
60000	Library	33.89	35.73	36.73	35.73	33.73
61000	Cooperative Extension	5.00	5.00	4.00	3.00	3.00
	Total	***38.89***	***40.73***	***40.73***	***38.73***	***36.73***
Recreation and Cultural Services						
70000	DPW-Recreation Division	4.18	4.18	4.18	4.18	4.18
70200	DPW-Parks Division	26.47	28.82	28.82	26.82	25.82
	Total	***30.65***	***33.00***	***33.00***	***31.00***	***30.00***

POSITION SUMMARY REPORT
BY FUNCTION AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

		Approved 2006/07	Approved 2007/08	Approved 2008/09	Approved 2009/10	Approved 2010/11
Internal Service Funds						
75500	Fleet	7.00	7.00	7.00	7.00	7.00
75600	Administrative Services	47.22	47.22	47.22	44.22	46.22
	Total	***54.22***	***54.22***	***54.22***	***51.22***	***53.22***
Enterprise Funds						
75100	Solid Waste	57.25	57.25	56.50	43.00	43.00
75200	Castle Airport Aviation and Development Center	13.00	14.00	14.00	14.00	14.00
75300	Countywide Transit	5.50	6.50	6.50	6.50	0.00
	Total	***75.75***	***77.75***	***77.00***	***63.50***	***57.00***
	GRAND TOTAL	***2,523.26***	***2,517.84***	***2,534.06***	***2,187.78***	***2,185.88***

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

Acronyms

Schedule	Description
Schedule	A non-narrative summary presentation of various budgetary data such as expenditures, revenues, and available fund balance. Schedules contain information and are in formats as prescribed by the County Budget Act (Government Code Section 29000 et seq.) and the State Controller.
Schedule 1	A fund-level summary of all the operating funds which comprise the whole of the county budget, showing total available financing sources and total financing requirements for each fund.
Schedule 2	A summary analysis of each fund's balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year. This schedule is included with Final Budget.
Schedule 3	A detailed listing for each operating fund of its existing reserves and designations, as well as recommendations to cancel or add to those reserves.
Schedule 4	A general summary of all revenues in the budget by source (e.g. taxes, intergovernmental revenues, charges for services, etc.) and by fund, for the budget fiscal year and two previous fiscal years.
Schedule 5	A detailed listing of all revenues in the budget, by individual object, general source description and fund, for the budget for the budget fiscal year and two previous fiscal years.
Schedule 6	A summary analysis of current County property taxes and assessed valuation by major type. This schedule is included with Final Budget.
Schedule 7	A general summary of all financing requirements (expenditures, appropriations for contingencies, and new or additional reserves and designations) and by fund, for the budget fiscal year and two previous fiscal years.
Schedule 8	Another general summary of financing requirements in the budget, showing in more detail amounts appropriated for contingencies and added to reserves and designations, by fund.
Schedule 8A	A detailed summary of expenditures by budget appropriation grouped together and subtotaled by function and activity.
Schedule 9	A detailed listing of expenditures by object level for each appropriation in the operating funds.
Schedule 10/11	A detailed listing of expenditure and revenue object level for each Internal Service Fund (Schedule 10) and Enterprise Fund (Schedule 11), seminar to Schedule 9 for operating fund appropriations.
Schedule 12	A status of expenditures from bond proceeds.
Schedule 13	A summary of the total available financing sources and financing requirements for all Special District funds, similar to a Schedule 1 for the operating funds.
Schedule 14	A summary analysis of each Special District fund's balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year.
Schedule 15	A detailed listing for each Special District fund, of its existing reserves and designations, as well as recommendations to cancel or add to those reserves, similar to a Schedule 3 for operating funds.
Schedule 16	A detailed listing of revenue and expenditures object level for each Special District fund and appropriation, similar to a Schedule 9 for operating fund appropriations.

Acronyms

TERM	DEFINITION
Appropriations	An authorization granted by the legislative body to make expenditures and incur obligations for a specific purpose, usually limited in amount and as to time when it may be expended. (The authorization granted by the Board of Supervisors to make expenditures.)
Assessed Valuation	Valuation set upon real estate or other property by a government as a basis for levying taxes.
Available Financing	The components available to meet the financing requirement (appropriations/ expenditures). The components include the unreserved fund balance, revenues, other financing sources/transfers in, and decreases in reserve/designation,.
Budget	A financial plan consisting of an estimated income and expenditures for a given period and purpose, usually one year. Merced County budget is for one year, from July 1 to June 30.
Budget Unit	Accounting or organizational unit(s) deemed necessary or desirable for control of the financial operation, also known as a departmental number. A budget must be adopted by the Board of Supervisors for each of it budget units.
Capital Assets	Capital Assets are assets with an estimated cost of at least $2,500. Land, improvements to land, easements, buildings, vehicles, machinery, works of art, infrastructure and all tangible and intangible assets that are used in operations and have initial useful lives beyond any one reporting period (a year).
Capital Improvement Projects (CIP)	CIP's are projects with an estimated cost of at least $10,000. A budget unit itemizing the county's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.
Capital Projects Fund	One of five governmental fund types established to account for resources used for financial resources to be used for the acquisition or construction of major capital facilities other than those accounted for in propriety or trust funds.
Contingency Funds	A budgetary provision representing that portion of the appropriations set aside to meet unforeseen expenditures requirements.
Cost Allocation	A methodology for identifying and allocating overhead (indirect) costs incurred by central services departments to direct cost programs.
Debt Service Fund	Fund established to account for the accumulation of resources for payment of interest and principal on long term debt.
Encumbrance	A portion of the fund equity set aside for legally binding commitments to pay money in the future.
Enterprise Fund	Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The County's major enterprise funds consist of the Medical Facility Lease Operations fund and Solid Waste Enterprise Fund.
Extra Help Position	A non-regular, temporary position created to meet a peak workload or other unusual work situation; can include seasonal or recurrent intermittent employment
Fiduciary Fund Type	Funds held by a government unit in a fiduciary capacity, ordinarily as agent or trustee. The County uses the Pension Trust Fund to account for activities of the MCERA and the Agency Funds to account for assets held by the County as an agent for various local governments.
Final Budget	The County Budget for a fiscal year, adopted by the Board of Supervisors by resolution following the close of final budget hearings.
Fund	A fiscal and accounting entity with a self-balancing set of accounts segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. Governments use funds to segregate their financial resources and demonstrate legal compliance.
Fund Balance/Fund Equity	The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.
General Fund	One of five governmental fund types that serves as the general operating fund of Merced County. It is the major fund in most governmental units, and accounts for all activities not accounted for in other funds. Most tax-funded functions are accounted for in the general fund. This fund accounts for all financial transactions of the County that are not accounted for in other specialized funds.
Governmental Fund Type	Funds used to account for general government activities. Funds generally used to account for tax-supported activities. Most of their financial resources are budgeted and appropriated annually for specific general government uses by the legislative body. Governmental funds include: the general fund, special revenue funds, capital projects funds, and debt service funds.
Interfund Transfer	A transfer of money between two different funds.

Acronyms

TERM	DEFINITION
Internal Service Fund	This fund accounts for the financing of goods and services provided by one department or agency to another department for agency of the County or to other government, on a cost reimbursement basis. The County uses separate internal service funds to account for it's fleet service management and information systems operations. Also, the internal service fund is used to account for the County's self-insurance and other insurance activities.
Intrafund Transfer	A transfer of money between departments in the same fund.
Mandate	A service program that must be provided by the County as required by County ordinance, State or Federal law.
Net County Cost	The difference, for General Fund budgets, between budgeted appropriations and departmental revenue.
Operating Budget	The portion of a budget that deals with recurring expenditures such as salaries, services and supplies.
Proposed Budget	A Proposed Budget recommended by the County Executive Officer to the Board of Supervisors based on department requests.
Proprietary Fund Type	One of the major fund classifications of governmental accounting. Propriety funds are often referred to as income determination or commercial type funds that include the enterprise funds and internal service funds.
Special Revenue Fund	One of five governmental fund types used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

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